

REGIONAL HOUSING LEGAL SERVICES

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2009 AND 2008

**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, 2009 and 2008, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement 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, 2009 and 2008, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2009 on our consideration of Regional Housing Legal Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

LarsonAllen LLP
LarsonAllen LLP

Blue Bell, Pennsylvania
October 28, 2009



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**REGIONAL HOUSING LEGAL SERVICES
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2009 AND 2008**

	2009	2008
ASSETS		
Cash and Cash Equivalents	\$ 386,807	\$ 537,210
Accounts Receivable:		
Department of Community and Economic Development	190,000	150,000
Pennsylvania Legal Aid Network	900	95,336
Department of Housing and Community Development	50,000	-
Corporation for Enterprise Development	45,000	-
Other Receivables	34,401	7,457
Promises to Give	25,000	270,924
Prepaid Expenses	77,031	65,575
Property and Equipment	5,827	9,375
	\$ 814,966	\$ 1,135,877
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 59,342	\$ 20,740
Total Liabilities	59,342	20,740
NET ASSETS		
Unrestricted	599,676	597,408
Temporarily Restricted	155,948	517,729
Total Net Assets	755,624	1,115,137
Total Liabilities and Net Assets	\$ 814,966	\$ 1,135,877

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2009 AND 2008**

2009

	Unrestricted		Temporarily Restricted			Total
	Housing and Community Development	PULP	Total	Housing and Community Development	PULP	
REVENUE, GAINS AND OTHER SUPPORT						
Contracts and Grants	\$ 496,119	\$ 347,312	\$ 843,431	\$ 195,052	\$ 27,105	\$ 1,065,588
Contributions	486,560	421	486,981	-	-	486,981
In-Kind Support	77,000	31,440	108,440	-	-	108,440
Interest Income	9,313	-	9,313	-	-	9,313
Other Revenue	3,024	-	3,024	-	-	3,024
Subtotal	1,072,016	379,173	1,451,189	195,052	27,105	1,673,346
NET ASSETS RELEASED FROM RESTRICTIONS						
	581,138	2,800	583,938	(581,138)	(2,800)	(583,938)
Total Revenue, Gains and Support	1,653,154	381,973	2,035,127	(386,086)	24,305	1,673,346
EXPENSES						
Program Services	1,410,522	346,440	1,756,962	-	-	1,756,962
Management and General	191,252	32,733	223,985	-	-	223,985
Fundraising	51,912	-	51,912	-	-	51,912
Total Expenses	1,653,686	379,173	2,032,859	-	-	2,032,859
CHANGE IN NET ASSETS	(532)	2,800	2,268	(386,086)	24,305	(359,513)
Net Assets - Beginning of Year	597,408	-	597,408	442,419	75,310	1,115,137
NET ASSETS - END OF YEAR	\$ 596,876	\$ 2,800	\$ 599,676	\$ 56,333	\$ 99,615	\$ 755,624

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2009 AND 2008**

2008

	Unrestricted		Temporarily Restricted			Total
	Housing and Community Development	PULP	Total	Housing and Community Development	PULP	
REVENUE, GAINS AND OTHER SUPPORT						
Contracts and Grants	\$ 980,505	\$ 286,301	\$ 1,266,806	\$ 332,619	\$ 64,385	\$ 1,663,810
Contributions	485,588	-	485,588	-	-	485,588
Interest Income	12,225	-	12,225	-	-	12,225
Other Revenue	8,865	-	8,865	-	-	8,865
Subtotal	1,487,183	286,301	1,773,484	332,619	64,385	2,170,488
NET ASSETS RELEASED FROM RESTRICTIONS						
	85,038	2,800	87,838	(85,038)	(2,800)	-
Total Revenue, Gains and Support	1,572,221	289,101	1,861,322	247,581	61,585	2,170,488
EXPENSES						
Program Services	1,344,547	242,057	1,586,604	-	-	1,586,604
Management and General	163,054	47,145	210,199	-	-	210,199
Fundraising	32,821	304	33,125	-	-	33,125
Total Expenses	1,540,422	289,506	1,829,928	-	-	1,829,928
CHANGE IN NET ASSETS						
	31,799	(405)	31,394	247,581	61,585	340,560
BOARD TRANSFER OF NET ASSETS						
	(2,883)	2,883	-	-	-	-
Net Assets - Beginning of Year	568,492	(2,478)	566,014	194,838	13,725	774,577
NET ASSETS - END OF YEAR						
	\$ 597,408	\$ -	\$ 597,408	\$ 442,419	\$ 75,310	\$ 1,115,137

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Contracts, Grants and Contributions	\$ 1,730,985	\$ 2,179,555
Interest Received	9,313	12,225
Other Income Received	3,024	8,865
Cash Paid to Employees and Related Fringe Benefits	(1,485,670)	(1,485,141)
Cash Paid for Other Expenses	<u>(408,055)</u>	<u>(392,536)</u>
Net Cash Provided (Used) by Operating Activities	<u>(150,403)</u>	<u>322,968</u>
NET INCREASE (DECREASE) IN CASH	(150,403)	322,968
Cash and Cash Equivalents - Beginning of Year	<u>537,210</u>	<u>214,242</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 386,807</u>	<u>\$ 537,210</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (359,513)	\$ 340,560
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	3,548	5,776
(Increase) Decrease in:		
Accounts Receivable	(67,508)	162,777
Promise to Give	245,924	(132,620)
Prepaid Expenses	(11,456)	(13,250)
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	<u>38,602</u>	<u>(40,275)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (150,403)</u>	<u>\$ 322,968</u>

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009 AND 2008**

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. The Corporation does not have any permanently restricted net assets at June 30, 2009 and 2008.

Management's Use of Estimates

The preparation of financial statements in conformity with U.S. 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, 2009 AND 2008**

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, 2009 and 2008.

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 that are provided by individuals possessing those skills, and would 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). The Corporation has elected to defer application of FASB Interpretation No. 48 "Accounting for Uncertainty in Income Taxes." The Corporation follows Financial Accounting Standard No. 5 "Accounting for Contingencies" for evaluating uncertain tax positions.

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, 2009 and 2008. 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, 2009 AND 2008**

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, 2009 and 2008, approximately 49% and 45%, 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.

Fair Value Measurements

On July 1, 2008, the Corporation adopted Statement of Financial Accounting Standard No. 157, *Fair Value Measurements* (SFAS 157). As permitted, adoption of SFAS 157 has been delayed for certain nonfinancial assets and nonfinancial liabilities to July 1, 2009. SFAS 157 applies to reported balances that are required or permitted to be measured at fair value under an existing accounting pronouncement. The Corporation currently does not measure any of its assets or liabilities at fair value and therefore there is no impact on the adoption of this standard.

The Corporation also was able to adopt Statement of Financial Accounting Standard No. 159, *The Fair Value Option for Financial Assets and Liabilities* (SFAS 159) on July 1, 2008. SFAS 159 allows entities the irrevocable option to elect fair value for the initial and subsequent measurement for certain financial assets and liabilities on an instrument-by-instrument basis. The Corporation has not elected to measure any existing financial instruments at fair value at July 1, 2008, as permitted under SFAS 159. However, the Corporation may elect to measure newly acquired financial instruments at fair value in the future.

Subsequent Events

In preparing these financial statements, the Corporation has evaluated events and transactions for potential recognition or disclosure through October 28, 2009, the date the financial statements were available to be issued.

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009 AND 2008**

NOTE 2 PROMISES TO GIVE

As of June 30, 2009, the Corporation has a promise to give from the Falk Foundation, and is expected to be received in the next year to support the Corporation. Unconditional promises to give at June 30, 2009 and 2008 were \$25,000 and \$270,924, respectively.

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2009	2008
Computer and Office Equipment	\$ 67,589	\$ 67,589
Leasehold Improvements	7,500	7,500
Total	75,089	75,089
Less: Accumulated Depreciation and Amortization	69,262	65,714
Total Property and Equipment	\$ 5,827	\$ 9,375

Depreciation and amortization expense applied against support and revenues was \$3,548 and \$5,776 for the years ended June 30, 2009 and 2008, 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 \$69,998 and \$70,321 for the years ended June 30, 2009 and 2008, respectively.

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, 2009 and 2008 in the amounts of \$192,515 and \$209,351, respectively, for a mortgage on the building in Glenside.

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009 AND 2008**

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, 2009 and 2008 was \$68,221 and \$62,601, 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, 2009 and 2008 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.

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

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 LINE OF CREDIT

The Corporation has an unsecured line of credit of \$250,000 at 3.25% at June 30, 2009. The line expires July 26, 2010. There was no balance on the line of credit at June 30, 2009 and 2008.

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, 2009, the Corporation had not exceeded the \$250,000 FDIC insured limit.

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009 AND 2008**

NOTE 10 NET ASSETS

Net assets as of June 30, 2009 and 2008 consists of the following:

	<u>2009</u>	<u>2008</u>
Unrestricted Net Assets:		
Housing and Community Development Services	\$ 593,849	\$ 588,033
Property and Equipment	5,827	9,375
Total Unrestricted Net Assets	<u>599,676</u>	<u>597,408</u>
Temporarily Restricted Net Assets:		
Net Assets Restricted by Purpose and/or Time:		
William Penn Foundation	-	270,000
Falk Fund	25,000	48,810
Connelly Foundation	-	40,000
Brandywine Health Foundation	-	20,000
Independence Foundation	9,693	41,916
IOLTA Access to Justice - RHLS	-	21,693
IOLTA Access to Justice - PULP	57,430	32,925
IOLTA - PULP	39,585	39,585
Law Students	2,500	2,800
Law Students - PULP	2,600	-
Montgomery County AHTF	4,000	-
CFED I'm Home	12,500	-
Samuel Fels	2,640	-
Total Temporarily Restricted Net Assets	<u>155,948</u>	<u>517,729</u>
Total Net Assets	<u>\$ 755,624</u>	<u>\$ 1,115,137</u>

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.

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

Board of Directors
Regional Housing Legal Services
Philadelphia, Pennsylvania

We have audited the financial statements of Regional Housing Legal Services as of and for the year ended June 30, 2009, and have issued our report thereon dated October 28, 2009. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Regional Housing Legal Services' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Regional Housing Legal Services' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Board of Directors
Regional Housing Legal Services

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Regional Housing Legal Services' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

LarsonAllen LLP
LarsonAllen LLP

Blue Bell, Pennsylvania
October 28, 2009

**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, 2009 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 16 through 19 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
LarsonAllen LLP

Blue Bell, Pennsylvania
October 28, 2009

**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, 2009**

(See Independent Auditor's Report on Supplementary Information)

	Pennsylvania Legal Aid Network						PLAN Total	DCED	All Other	Total 2009
	Title XX Federal	State	IOLTA	Access to Justice						
SUPPORT AND REVENUES										
Contracts and Grants	\$ 165,797	\$ 99,284	\$ 87,878	\$ 225,837	\$ 578,796	\$	-	\$ 498,461	\$ 1,077,257	
Contributions	-	-	-	-	-	-	215,000	271,560	486,560	
In-Kind Support	-	-	-	-	-	-	-	77,000	77,000	
Interest Income	-	-	-	-	-	-	-	9,313	9,313	
Other Revenue	-	-	-	-	-	-	-	3,024	3,024	
Total Support and Revenues	\$ 165,797	\$ 99,284	\$ 87,878	\$ 225,837	\$ 578,796	\$ 215,000	\$ 215,000	\$ 859,358	\$ 1,653,154	
SALARIES										
Attorneys	\$ 62,557	\$ 37,463	\$ 33,260	\$ 92,615	\$ 225,895	\$	146,500	\$ 363,194	\$ 735,589	
Support Staff	37,931	22,715	20,104	45,462	126,212	-	-	43,409	169,621	
Law Students	-	-	-	-	-	-	-	6,360	6,360	
Total Salaries	100,488	60,178	53,364	138,077	352,107	146,500	146,500	412,963	911,570	
FRINGE BENEFITS										
Payroll Taxes	7,640	4,576	4,050	10,483	26,749	11,594	11,594	32,045	70,388	
Hospitalization Insurance	13,826	8,280	7,328	18,623	48,057	20,716	20,716	59,713	128,486	
Life, Accident and Disability	2,389	1,431	1,267	2,964	8,051	-	-	4,067	12,118	
Dental Insurance	1,771	1,061	939	2,222	5,993	-	-	3,031	9,024	
Retirement	6,031	3,612	3,196	8,441	21,280	11,391	11,391	23,247	55,918	
Workers' Compensation	622	363	329	746	2,060	-	-	419	2,479	
Total Fringe Benefits	32,279	19,323	17,109	43,479	112,190	43,701	43,701	122,522	278,413	
CONSULTANTS AND CONTRACTORS										
Auditing	-	-	1,819	5,101	6,920	1,000	1,000	2,319	10,239	
Probono Consultants	-	-	-	-	-	-	-	77,000	77,000	
Other Consultants	5,220	3,126	2,171	6,155	16,672	18,000	18,000	151,707	186,379	
Total Consultants and Contractors	5,220	3,126	3,990	11,256	23,592	19,000	19,000	231,026	273,618	
TRAVEL										
Employee Travel - Local	357	214	190	428	1,189	100	100	2,084	3,373	
Employee Travel - Out of Town	5,614	3,362	2,975	6,728	18,679	116	116	6,981	25,776	
Board Meetings	435	260	231	521	1,447	-	-	786	2,233	
Total Travel	6,406	3,836	3,396	7,677	21,315	216	216	9,851	31,382	

**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, 2009**

	Pennsylvania Legal Aid Network					Total 2009
	Title XX Federal	State	IOLTA	Access to Justice	MLK	
SPACE COSTS						
Rent	3,356	2,290	1,665	3,610	-	10,921
Total Space Costs	3,356	2,290	1,665	3,610	-	10,921
CONSUMABLE SUPPLIES						
Office Supplies	225	137	125	323	-	810
Total Consumable Supplies	225	137	125	323	-	810
FURNITURE AND EQUIPMENT						
Equipment Purchases	847	173	-	-	-	1,020
Repairs and Maintenance	35	22	19	51	-	127
Total Furniture and Equipment	882	195	19	51	-	1,147
OTHER						
Insurance and Bonding	387	231	210	555	-	1,383
Printing Costs	-	-	-	-	-	-
Typing Services	248	150	136	354	-	888
Professional Dues	368	223	201	531	-	1,323
Tuition and Seminar Fees	121	72	64	172	-	429
Advertising	139	85	76	200	-	500
Law Library Upkeep and Subscriptions	486	295	265	697	-	1,743
Telephone	731	808	425	1,244	-	3,208
Postage	57	33	31	76	-	197
Total Other	2,537	1,897	1,408	3,829	-	9,671
Total Expenditures Before Depreciation	68,180	41,471	37,139	98,122	2,400	378,768
Depreciation Expense	-	-	-	-	-	405
Total Expenditures	68,180	41,471	37,139	98,122	2,400	379,173
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -