

**MOMMA'S, INC.**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT**

**MOMMA'S, INC.**  
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**DECEMBER 31, 2013 AND 2012**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Momma's, Inc.

I have audited the accompanying financial statements of Momma's, Inc. (Momma's), which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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.

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Momma's, Inc. as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Pisani CPA, LLC  
Brentwood, NY

*Pisani CPA, LLC*

June 25, 2014

**MOMMA'S, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
<b><u>ASSETS</u></b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 444,702	\$ 392,747
Investments	227,404	232,371
Accounts receivable	29,446	33,762
Grants receivable	46,280	65,784
Promises to give, net	<u>14,140</u>	<u>17,241</u>
Total current assets	761,972	741,905
Property and equipment, net of accumulated depreciation	207,282	217,821
Timeshare	-	9,000
Security deposits	<u>11,000</u>	<u>11,000</u>
<b>Total assets</b>	<u><u>\$ 980,254</u></u>	<u><u>\$ 979,726</u></u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>Current Liabilities</b>		
Accrued payroll and related liabilities	<u>\$ 9,428</u>	<u>\$ 8,001</u>
Total current liabilities	9,428	8,001
Security deposit payable	<u>10,599</u>	<u>7,952</u>
<b>Total liabilities</b>	20,027	15,953
<b>Net assets</b>		
Unrestricted	720,747	729,789
Temporarily restricted	<u>239,480</u>	<u>233,984</u>
Total net assets	<u>960,227</u>	<u>963,773</u>
<b>Total liabilities and net assets</b>	<u><u>\$ 980,254</u></u>	<u><u>\$ 979,726</u></u>

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

**MOMMA'S, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	2013			2012		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Support and revenue</b>						
Contributions	\$ 192,292	\$ -	\$ 192,292	\$ 139,602	\$ -	\$ 139,602
Grant revenue	27,301	108,655	135,956	13,633	121,855	135,488
Contributed equity securities	1,112	-	1,112	1,935	-	1,935
Contributed services	-	-	-	8,000	-	8,000
Contributed materials	36,790	-	36,790	31,080	-	31,080
Special events, gross proceeds	98,734	-	98,734	84,829	-	84,829
Less: Direct benefits to donors	(17,076)	-	(17,076)	(17,605)	-	(17,605)
Net proceeds from special events	<u>81,658</u>	<u>-</u>	<u>81,658</u>	<u>67,224</u>	<u>-</u>	<u>67,224</u>
Program service revenue	210,548	-	210,548	202,237	-	202,237
Dividend and interest income	1,414	-	1,414	3,044	-	3,044
Gain on the sale of timeshare	916	-	916	-	-	-
Unrealized gain (loss) on investments	3,768	-	3,768	4,272	-	4,272
Net assets released from restrictions	<u>103,159</u>	<u>(103,159)</u>	<u>-</u>	<u>135,614</u>	<u>(135,614)</u>	<u>-</u>
Total support and revenue	<u>658,958</u>	<u>5,496</u>	<u>664,454</u>	<u>606,641</u>	<u>(13,759)</u>	<u>592,882</u>
<b>Expenses</b>						
Program services	525,460	-	525,460	546,352	-	546,352
Support services						
Management and general	112,343	-	112,343	107,609	-	107,609
Fundraising	<u>30,197</u>	<u>-</u>	<u>30,197</u>	<u>27,791</u>	<u>-</u>	<u>27,791</u>
Total support services	<u>142,540</u>	<u>-</u>	<u>142,540</u>	<u>135,400</u>	<u>-</u>	<u>135,400</u>
Total expenses	<u>668,000</u>	<u>-</u>	<u>668,000</u>	<u>681,752</u>	<u>-</u>	<u>681,752</u>
<b>Change in net assets</b>	(9,042)	5,496	(3,546)	(75,111)	(13,759)	(88,870)
<b>Net Assets, beginning of year</b>	<u>729,789</u>	<u>233,984</u>	<u>963,773</u>	<u>804,900</u>	<u>247,743</u>	<u>1,052,643</u>
<b>Net Assets, end of year</b>	<u>\$ 720,747</u>	<u>\$ 239,480</u>	<u>\$ 960,227</u>	<u>\$ 729,789</u>	<u>\$ 233,984</u>	<u>\$ 963,773</u>

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

**MOMMA'S, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

		<u>Supporting Services</u>		
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
<b>Employee compensation</b>				
Salaries	\$ 280,930	\$ 51,240	\$ 17,869	\$ 350,039
Employee benefits	27,031	4,934	1,721	33,686
Payroll taxes	19,691	3,915	1,365	24,971
Total employee compensation	<u>327,652</u>	<u>60,089</u>	<u>20,955</u>	<u>408,696</u>
<b>Other expenses</b>				
Accounting	\$ -	\$ 7,810	\$ -	\$ 7,810
Advertising	-	1,120	-	1,120
Auto expense	4,421	-	-	4,421
Board expense	-	149	-	149
Conferences and seminars	1,189	-	-	1,189
Dues and subscriptions	-	1,650	-	1,650
Event expense	-	-	2,051	2,051
Food	26,387	-	-	26,387
House expense	1,273	-	-	1,273
Insurance	-	13,583	-	13,583
Miscellaneous	-	3,184	-	3,184
Office expense	1,808	2,805	1,037	5,650
Postage	748	1,161	429	2,338
Printing	1,964	3,048	1,127	6,139
Recreation and client services	3,560	-	-	3,560
Rent	93,776	9,582	3,542	106,900
Repairs and maintenance	10,796	-	-	10,796
Supplies	6,330	-	-	6,330
Utilities	35,017	2,858	1,056	38,931
Volunteer expense	-	5,304	-	5,304
Depreciation	10,539	-	-	10,539
Total other expenses	<u>197,808</u>	<u>52,254</u>	<u>9,242</u>	<u>259,304</u>
Expenses reported by function	<u>\$ 525,460</u>	<u>\$ 112,343</u>	<u>\$ 30,197</u>	<u>\$ 668,000</u>

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

**MOMMA'S, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	<b>Supporting Services</b>			
	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
<b>Employee compensation</b>				
Salaries	\$ 308,008	\$ 50,951	\$ 16,451	\$ 375,410
Employee benefits	28,686	4,728	1,526	34,940
Payroll taxes	22,676	4,059	1,311	28,046
Total employee compensation	359,370	59,738	19,288	438,396
 <b>Other expenses</b>				
Accounting	\$ -	\$ 9,268	\$ -	\$ 9,268
Advertising	-	1,181	-	1,181
Auto expense	3,648	-	-	3,648
Bad debt	-	1,000	-	1,000
Board expense	-	205	-	205
Conferences and seminars	892	-	-	892
Consulting services	5,000	-	-	5,000
Dues and subscriptions	-	1,060	-	1,060
Event expense	-	-	2,919	2,919
Food	26,835	-	-	26,835
House expense	1,319	-	-	1,319
Insurance	-	14,159	-	14,159
Miscellaneous	-	1,978	-	1,978
Office expense	1,033	1,494	482	3,009
Postage	377	545	176	1,098
Printing	377	546	176	1,099
Recreation and client services	5,356	-	-	5,356
Rent	87,640	8,738	2,821	99,199
Repairs and maintenance	17,390	-	-	17,390
Supplies	5,823	45	-	5,868
Utilities	19,055	5,975	1,929	26,959
Volunteer expense	-	1,677	-	1,677
Depreciation	12,237	-	-	12,237
Total other expenses	186,982	47,871	8,503	243,356
Expenses reported by function	\$ 546,352	\$ 107,609	\$ 27,791	\$ 681,752

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

**MOMMA'S, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ (3,546)	\$ (88,870)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	10,539	12,237
Unrealized gain on investments	(3,768)	(4,272)
Gain on the sale of timeshare	(916)	-
Contribution of marketable equity securities	(1,112)	(1,935)
Change in operating assets and liabilities		
(Increase) decrease in accounts receivable	4,316	(4,413)
(Increase) decrease in grants receivable	19,504	(15,611)
(Increase) decrease in net promises to give	3,101	(11,620)
Decrease in prepaid expenses	-	6,800
Decrease in accounts payable	-	(7,021)
Increase (decrease) in accrued payroll and related liabilities	1,427	(208)
Increase in security deposit payable	2,647	3,961
	32,192	(110,952)
<b>Cash flows from investing activities</b>		
Purchase of investments	(87)	(214,828)
Proceeds from the sale of investments	9,934	366,504
Proceeds from the sale of timeshare asset	9,916	-
	19,763	151,676
<b>Net increase in cash and cash equivalents</b>	51,955	40,724
<b>Cash and cash equivalents, beginning of year</b>	392,747	352,023
<b>Cash and cash equivalents, end of year</b>	\$ 444,702	\$ 392,747
<b>Supplemental Information</b>		
<b>Non-cash transactions</b>		
Contributed equity securities	\$ 1,112	\$ 1,935
Contributed services	-	8,000
Contributed materials	36,790	31,080
	\$ 37,902	\$ 41,015
The non-cash contributions have been recorded in the following accounts.		
Special events	\$ 21,790	\$ 16,080
Food and supplies	15,000	15,000
Repairs and maintenance	-	8,000
Investments	1,112	1,935
	\$ 37,902	\$ 41,015

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



**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

**(1) Nature of Activities, Nonprofit Status and Significant Accounting Policies**

**Nature of Activities**

Momma's, Inc. is a residential program for young mothers and their children, providing a supportive environment for mother-child bonding and pursuit of work or schooling for up to two years after the birth of the child with the goal of self-sufficiency upon completion of the program. In addition, Momma's provides short-term emergency shelter as needed to homeless young women with children while they seek permanent housing. Momma's operates in Nassau County, New York; revenue consists primarily of contributions, grant revenues and program service revenue.

**Nonprofit Status**

Momma's, Inc. was incorporated in 1986 and is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code. Donors may deduct contributions made to Momma's within the requirements of the Internal Revenue Code. Under Accounting Standards Codification (ASC) Section 740, the tax status of tax-exempt entities is an uncertain tax position, since events could potentially occur that jeopardize the tax-exempt status. Management of Momma's is not aware of any events that could jeopardize the tax-exempt status. Therefore, no liability or provision for income tax has been reflected in the financial statements. Momma's federal exempt organization tax returns for the years ended December 31, 2010, 2011 and 2012 are subject to examination by the Internal Revenue Service, generally for three years after they are filed.

**Significant Accounting Policies**

The following are the more significant accounting policies used in the preparation of the accompanying financial statements.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Under this method, revenue is recognized when earned and expenses are recognized when incurred.

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

(1) **Nature of Activities, Nonprofit Status and Significant Accounting Policies** (continued)

Financial Statement Presentation

Financial statement presentation follows the requirements of the Financial Accounting Standards Board. Momma's reports 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.

Revenue Recognition

Momma's revenue consists of grants, contributions, fundraising and special event revenues. Unrestricted grants, contributions and fundraising revenue intended for the current period are recognized when received. Restricted grants, contributions and fundraising revenue are recorded as temporarily restricted support and net assets if they are received with donor stipulations that limit the use of the contributed assets. When a donor or sponsor restriction expires, that is, when a stipulated time restriction ends or a 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.

Contributed Services and Materials

Momma's records various types of contributed support, including services and materials. Momma's recognizes certain services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by contribution. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as contributed services are offset by like amounts included in expenses.

Fair Value Measurements

Momma's defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

(1) **Nature of Activities, Nonprofit Status and Significant Accounting Policies** (continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Property and Equipment

Acquisitions of property and equipment with useful lives greater than one year are recorded at cost. Property and equipment acquisitions are depreciated using the straight-line method over the estimated useful lives of the assets.

Estimates

The preparation of financial statements in accordance with accounting standards generally accepted in the United States of America 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.

Cash and Cash Equivalents

For purposes of the statements of cash flows, Momma's considers all highly liquid investments available for current use with an initial maturity date of three months or less to be cash equivalents.

Subsequent Events

Momma's has evaluated subsequent events through June 25, 2014 which is the date these financial statements were available to be issued.

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

**(2) Investments**

Momma's measures its investments at fair value, as defined in Note 1. Accordingly, Momma's uses a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs requiring the most observable inputs be used when available. The hierarchy prioritizes the inputs in the valuation techniques used to measure fair value into three broad levels (Level 1, 2 and 3).

Level 1 financial instruments are valued by observable inputs that reflect quoted prices for identical assets or liabilities in active markets that Momma's has the ability to access at the measurement date. Examples of Level 1 securities include highly liquid U.S. Treasury securities and exchange traded securities. The following investments at December 31, 2013 and 2012, respectively are categorized at Level 1.

Investments held by Momma's at December 31, 2013 and 2012, at fair value, consist of the following:

	<u>2013</u>	<u>2012</u>
Mutual fund (mid-cap growth)	\$ 4,510	\$ 3,310
Money market fund	204,980	214,827
Equity securities (financial sector)	10,338	
Equity securities (technology sector)	6,190	
Equity securities (Energy sector)	582	
Equity securities (materials sector)	804	14,234
	<u>227,404</u>	<u>232,371</u>
Total investments	\$ <u>227,404</u>	\$ <u>232,371</u>

Investment return consists of the following for the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Interest and dividend income	\$ 1,414	\$ 3,044
Unrealized gain	3,768	4,272
	<u>5,182</u>	<u>7,316</u>
Total investment return	\$ <u>5,182</u>	\$ <u>7,316</u>

During the years ended December 31, 2013 and 2012, Momma's received contributions of equity securities valued at \$1,112 and \$1,935, respectively.

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

**(3) Grants Receivable**

At December 31, 2013 and 2012, grants receivable consisted of the following:

	<u>2013</u>	<u>2012</u>
Nassau County	\$ 15,000	\$ 45,000
Maternity and Early Childhood Foundation	6,250	6,250
US Housing and Urban Development	<u>25,030</u>	<u>14,534</u>
	<u>\$ 46,280</u>	<u>\$ 65,784</u>

Management considers all grants receivable to be fully collectible.

**(4) Unconditional Promises to Give**

Momma's had unconditional promises to give representing the following at December 31, 2013 and 2012, respectively:

	<u>2013</u>	<u>2012</u>
Unrestricted	\$ 12,840	\$ 15,941
Purchase of residential home	<u>1,300</u>	<u>1,300</u>
Total Promises to Give	<u>\$ 14,140</u>	<u>\$ 17,241</u>

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

**(5) Property and Equipment**

Property and equipment, accumulated depreciation and the estimated useful lives as of December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>	Estimated Useful Lives
Office equipment	\$ 450	\$ 450	5 years
Furniture and fixtures	10,700	10,700	5 years
Automobile	17,000	17,000	5 years
Computer equipment	10,919	10,919	5 years
Leasehold improvements	46,852	46,852	5 years
Residential home	<u>265,257</u>	<u>265,257</u>	39 years
	351,178	351,178	
Less accumulated depreciation	<u>143,896</u>	<u>133,357</u>	
Property and equipment, net	<u>\$ 207,282</u>	<u>\$ 217,821</u>	

Depreciation expense was \$10,539 and \$12,237 for the years ended December 31, 2013 and 2012, respectively.

**(6) Temporarily Restricted Net Assets**

Temporarily restricted net assets are available for the following periods or purposes at December 31, 2013 and 2012, respectively:

	<u>2013</u>	<u>2012</u>
Operation of residential home	\$ 40,030	\$ 34,534
Purchase of residential home	<u>199,450</u>	<u>199,450</u>
Total temporarily restricted net assets	<u>\$ 239,480</u>	<u>\$ 233,984</u>

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

**(7) In-kind Contributions**

Momma's receives contributed goods and services in support of various aspects of its programs. During the years ended December 31, 2013 and 2012, Momma's received the following in-kind contributions that have been reflected in the financial statements:

	<u>2013</u>	<u>2012</u>
Special events	\$ 21,790	\$ 16,080
Repairs and maintenance	-	8,000
Food and supplies	<u>15,000</u>	<u>15,000</u>
Total in-kind contributions	<u>\$ 36,790</u>	<u>\$ 39,080</u>

Momma's receives a significant amount of contributed services of volunteers in connection with its various programs which do not meet the criteria for recognition. Accordingly, the value of these contributed services has not been reflected in the accompanying financial statements.

**(8) Leasing Arrangements**

On December 1, 2011, Momma's extended a lease agreement for use of premises at the Roman Catholic Parish of St. Rocco in Glen Cove, NY which will expire on November 30, 2014. The agreement provides for monthly rental payments of \$2,300. Rent expense was \$27,600 for each of the years ended December 31, 2013 and 2012, respectively. Future lease payments are:

2014	\$ <u>25,300</u>
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On October 1, 2011, Momma's extended its lease for its office facilities on Wantagh Avenue, which will expire September 30, 2016. Momma's entered into the agreement to equally share the facilities and lease obligation with another nonprofit organization. Rent expense was \$19,300 and \$17,600 for the years ended December 31, 2013 and 2012, respectively under the agreement.

**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

(8) **Leasing Arrangements** (continued)

Future lease payments for the office facilities are:

2014	\$	19,950
2015		20,550
2016		<u>15,750</u>
	\$	<u><u>56,250</u></u>

Momma's leases a residential home in Hempstead, NY on a month to month basis. Rent expense was \$24,000 for each of the years ended December 31, 2013 and 2012, respectively.

(9) **Residential Home**

In November 2004, Momma's entered into a conditional grant agreement with the US Department of Housing and Urban Development (HUD) to provide permanent supportive housing in Nassau County. In June 2005, Momma's purchased the residential home in E. Massapequa, New York which substantially met the terms of the HUD grant. The home provides additional housing for unwed mothers and their children. Under the terms of the grant, Momma's must maintain ownership of the E. Massapequa home and operate it as supportive housing for a twenty year period from the date of initial occupancy. If the agreement is materially breached in this manner, HUD may reduce or recapture the grant award or continue the grant with a substitute recipient of HUD's choosing.

In July 2009, Momma's extended its grant agreement with HUD to provide housing for unwed mothers and their children. Momma's received \$43,159 and \$49,762 under the agreement in the years ended December 31, 2013 and 2012, respectively.



**MOMMA'S, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013 AND 2012**

**(10) Residential Home Agreement**

In June 2006, Momma's entered into an agreement with Nassau County to operate a County-owned home in Jericho, NY as a community home and temporary residence for up to five women, up to five babies under two years of age and up to two house mothers. The agreement is cancelable by either party with thirty days notice of termination in writing. The agreement provides for a monthly permit fee of \$2,500. Total permit fee expense was \$30,000 under the agreement for the program for each of the years ended December 31, 2013 and 2012, respectively, and is recorded on the Statement of Functional expenses as Rent.