



SUPPORT FOR FAMILIES
OF DEPLOYED TROOPS

THE HOME FRONT CARES, INC.

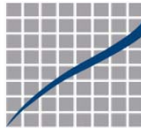
FINANCIAL STATEMENTS

APRIL 30, 2013 AND 2012

THE HOME FRONT CARES, INC.

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BiggsKofford

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors

The Home Front Cares, Inc.

Colorado Springs, Colorado

We have audited the accompanying financial statements of The Home Front Cares, Inc. (a Colorado nonprofit organization) which comprise the statements of financial position as of April 30, 2013 and 2012, and the related statements of activities 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 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

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Home Front Cares, Inc. as of April 30, 2013 and 2012, and the change 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.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses and the graphs on financial information on pages 17 to 20 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

BiggsKofford, P.C.

Colorado Springs, Colorado
September 18, 2013

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THE HOME FRONT CARES, INC.
STATEMENTS OF FINANCIAL POSITION
APRIL 30, 2013 AND 2012

	2013	2012
<u>ASSETS</u>		
Cash and equivalents	\$ 60,859	\$ 211,987
Certificates of deposit	210,313	208,118
Prepaid expenses	817	1,817
Pledges receivable, net	1,000	1,000
Property and equipment, net	2,814	2,841
Intangible assets, net	1,190	1,637
Total assets	\$ 276,993	\$ 427,400
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 4,813	\$ 2,674
Deferred revenue	26,000	17,750
Total liabilities	30,813	20,424
Net assets:		
Unrestricted:		
Equity in property and equipment and intangible assets	4,004	4,478
Unrestricted	236,381	379,900
Total unrestricted	240,385	384,378
Temporarily restricted	5,795	22,598
Total net assets	246,180	406,976
Total liabilities and net assets	\$ 276,993	\$ 427,400

The accompanying notes and independent auditor's report should be read with these financial statements.

THE HOME FRONT CARES, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED APRIL 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>REVENUES, GAINS AND SUPPORT</u>			
Contributions and grants	\$ 473,162	\$ 102,750	\$ 575,912
Special events, net	124,413	-	124,413
Interest income	2,145	-	2,145
Other revenues	18,841	-	18,841
<u>Total revenues, gains and support</u>	<u>618,561</u>	<u>102,750</u>	<u>721,311</u>
<u>RECLASSIFICATIONS</u>			
Satisfaction of program restrictions	119,553	(119,553)	-
<u>EXPENSES</u>			
Program expenses:			
Grants to Families	531,956	-	531,956
Welcome Home Heroes Fund	17,617	-	17,617
Energy Assistance Fund	119,222	-	119,222
Adaptive Housing	51,381	-	51,381
<u>Total program expenses</u>	<u>720,176</u>	<u>-</u>	<u>720,176</u>
Supporting activities:			
General and administrative	81,838	-	81,838
Fund raising	80,093	-	80,093
<u>Total supporting activities</u>	<u>161,931</u>	<u>-</u>	<u>161,931</u>
<u>Total expenses</u>	<u>882,107</u>	<u>-</u>	<u>882,107</u>
<u>Change in net assets</u>	<u>(143,993)</u>	<u>(16,803)</u>	<u>(160,796)</u>
<u>Net assets – beginning of year</u>	<u>384,378</u>	<u>22,598</u>	<u>406,976</u>
<u>Net assets – end of year</u>	<u>\$ 240,385</u>	<u>\$ 5,795</u>	<u>\$ 246,180</u>

The accompanying notes and independent auditor's report
should be read with these financial statements.

THE HOME FRONT CARES, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED APRIL 30, 2012

	Unrestricted	Temporarily Restricted	Total
<u>REVENUES, GAINS AND SUPPORT</u>			
Contributions and grants	\$ 369,663	\$ 71,500	\$ 441,163
Special events, net	121,403	-	121,403
Interest income	2,223	-	2,223
<u>Total revenues, gains and support</u>	<u>493,289</u>	<u>71,500</u>	<u>564,789</u>
<u>RECLASSIFICATIONS</u>			
Satisfaction of program restrictions	129,727	(129,727)	-
<u>EXPENSES</u>			
Program expenses:			
Grants to Families	416,714	-	416,714
Wounded Troops Fund	51,255	-	51,255
Energy Assistance Fund	140,961	-	140,961
<u>Total program expenses</u>	<u>608,930</u>	<u>-</u>	<u>608,930</u>
Supporting activities:			
General and administrative	81,034	-	81,034
Fund raising	13,870	-	13,870
<u>Total supporting activities</u>	<u>94,904</u>	<u>-</u>	<u>94,904</u>
<u>Total expenses</u>	<u>703,834</u>	<u>-</u>	<u>703,834</u>
Change in net assets	(80,818)	(58,227)	(139,045)
Net assets – beginning of year	465,196	80,825	546,021
Net assets – end of year	<u>\$ 384,378</u>	<u>\$ 22,598</u>	<u>\$ 406,976</u>

The accompanying notes and independent auditor's report
should be read with these financial statements.

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THE HOME FRONT CARES, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED APRIL 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ (160,796)	\$ (139,045)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	1,474	887
Amortization of discount on pledges receivable	-	(2,400)
Loss on disposal of property and equipment	60	-
Decrease (increase) in assets:		
Pledges receivables	-	(1,000)
Prepaid expenses	1,000	(771)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	2,139	433
Deferred revenue	8,250	(67,850)
Net cash used in operating activities	<u>(147,873)</u>	<u>(209,746)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Reinvestment of interest earnings on certificates of deposit	(2,195)	(1,854)
Purchases of property and equipment	(1,060)	(2,541)
Net cash used in investing activities	<u>(3,255)</u>	<u>(4,395)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Collection of pledges receivables	-	60,000
Net cash provided by financing activities	<u>-</u>	<u>60,000</u>
Net decrease in cash and equivalents	(151,128)	(154,141)
Cash and equivalents – beginning of year	211,987	366,128
Cash and equivalents – end of year	<u>\$ 60,859</u>	<u>\$ 211,987</u>

The accompanying notes and independent auditor's report should be read with these financial statements.

THE HOME FRONT CARES, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013 AND 2012

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Home Front Cares, Inc. ("Organization") is a non-profit organization located in Colorado Springs, Colorado. The Organization operates with minimum overhead, providing emergency and responsive support for Colorado service members, veterans and military families who have been impacted by deployment.

The Organization's programs are as follows:

General Fund/Grants to Families - Provides one-time grants to families in need due to unforeseen circumstances aggravated by deployment of a parent/spouse or separation from the service. Childcare, transportation, household repairs, and other "survival" expenses are among items covered. This aid provides a critical bridge to struggling military families, as the average veteran must wait 14 months for VA medical and financial benefits to process and begin.

Welcome Home Heroes Fund - Volunteers from The Home Front Cares meet every plane that arrives in Colorado Springs carrying soldiers returning from Iraq and Afghanistan. We hand every returning service member a cheeseburger and soda, greet them and thank them for their service. This program also supports family members to visit wounded loved ones out of state in military hospitals and to attend memorial services, as well as welcoming ceremonies for soldiers and families, unit activities, and other functions that are not readily covered by existing military or nonprofit infrastructure.

Veteran Adaptive Housing Modification Fund - Provides financial support for home modifications necessary for disabled service members that let them safely navigate their homes and perform many tasks that are taken for granted, such as turning on a water faucet.

Energy Assistance Fund - Pays utility bills for military families through grants from Energy Outreach Colorado, augmented by our general fund.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("US GAAP") 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.

See independent auditor's report

THE HOME FRONT CARES, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013 AND 2012

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Basis of presentation

The financial statement presentation follows the recommendation of US GAAP, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; temporarily restricted net assets, which represents resources restricted by donors as to purpose or by the passage of time; and permanently restricted net assets, which represents resources whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. The Organization does not have any permanently restricted net assets as of April 30, 2013 and 2012.

Cash equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Certificates of deposit

Certificates of deposit consist of various deposits with financial institutions all of which have initial maturities of more than three months.

Pledges receivable

Pledges are recognized as revenue when the donor makes an unconditional promise to give to the Organization. Pledges that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire within the fiscal year in which the contributions are recognized.

Pledges are recorded at net realizable value if expected to be collected within one year and at the present value of estimated future cash flows if expected to be collected in more than one year. The discounts on these amounts are computed using a risk-free interest rate applicable to the year in which the promise is received. Amortization of the discount is included in contribution revenue. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

As of April 30, 2013 and 2012, the Organization considers all pledges receivable to be fully collectible; accordingly, no allowance for doubtful pledges has been recorded.

See independent auditor's report

THE HOME FRONT CARES, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013 AND 2012

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Property and equipment

Property and equipment is recorded at cost if purchased or fair market value if contributed and depreciated over estimated useful live of 5 years using the straight line method. Items with a cost or fair value in excess of \$1,000 are capitalized.

Property and equipment consists of the following as of April 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Computer equipment	\$ 3,601	\$ 8,790
Accumulated depreciation	<u>(787)</u>	<u>(5,949)</u>
	<u>\$ 2,814</u>	<u>\$ 2,841</u>

Depreciation expense for the years ended April 30, 2013 and 2012 totaled \$1,027 and \$439, respectively.

Intangible assets

Intangible assets consists of software. Intangible assets are amortized using the straight-line method over an estimated useful live of five years. Amortization expense for the years ended April 30, 2013 and 2012 totaled \$447 and \$448, respectively.

Contributions

In accordance with US GAAP, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of donor restrictions. Temporarily restricted net assets are restricted for energy assistance to individuals.

Contribution income is recorded when cash is received, when unconditional promises are made, or when ownership of contributed assets are transferred to the Organization. Contributions are considered available for unrestricted use unless they are specifically restricted by the donor. When a restriction expires (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.

See independent auditor's report

THE HOME FRONT CARES, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013 AND 2012

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Functional allocation of expenses

Expenses are charged to programs and supporting services on the basis of management's estimates. General and administrative expenses include those expenses that are not directly identifiable with any specific function but provide for overall support and direction of the Organization.

Income taxes

The Organization was incorporated in the state of Colorado in 2004 and received exempt status from the IRS in June of 2004. The Organization is a non-profit organization under Section 501(c)(3) of the Internal Revenue Code ("Code"). The Organization is not considered to be a private foundation under Section 509(a)(2) of the Code.

The Organization evaluates the effect of uncertain tax positions, if any, and provides for those positions in accordance with the provisions of FASB ASC Topic 450, *Contingencies*. The Organization is required to disclose any material adjustments as a result of tax examinations. The Organization reports interest and penalties resulting from these adjustments as interest expense and other expenses, as applicable. There were no tax examinations or adjustments during the years ended April 30, 2013 and 2012. Tax returns for the years 2008 through 2011 are subject to audit by applicable taxing jurisdictions.

Subsequent events

Management has evaluate subsequent events through the date of the attached audit report, the date on which the financial statements were available to be issued.

2. LEASE COMMITMENT

The Organization entered into a lease agreement to rent office equipment in Colorado Springs, Colorado from an unrelated party that expires September of 2016. This lease agreement requires monthly lease payments of \$118 per month. Total rent expense under this lease agreement for the years ended April 30, 2013 and 2012 were \$1,416 and \$826, respectively.

See independent auditor's report

THE HOME FRONT CARES, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013 AND 2012

2. LEASE COMMITMENT (CONTINUED)

The Organization entered into a lease agreement to rent office space from an unrelated party on April 21, 2011. This lease agreement requires monthly lease payments of \$1,650 in year 1, \$1,675 in year 2 and \$1,700 in year 3, to commence on May 1, 2011. The lessor has agreed to provide the Organization with a \$1,000 donation each month during the lease term and will be paid after receipt of the Organization's rent payment. This represents a conditional promise to give and, therefore, has not been recognized in the financial statements. Total rent expense under this lease agreement for the years ended April 30, 2013 and 2012 totaled \$20,100 and \$19,800, respectively.

As of April 30, 2013, future minimum lease payments are as follows:

<u>Years ending April 30,</u>	
2014	\$ 21,816
2015	1,416
2016	1,416
2017	<u>590</u>
Total	<u>\$ 25,238</u>

3. FUND RAISING ACTIVITIES

Fund raising activities for the year ended April 30, 2013 consists of the following:

	<u>Revenue</u>	<u>Direct Expenses</u>	<u>Net Revenue</u>
For the love of our troops annual dinner	\$ 157,230	\$ 79,924	\$ 77,306
Golf tournament	<u>124,955</u>	<u>77,848</u>	<u>47,107</u>
Total fund raising activities	<u>\$ 282,185</u>	<u>\$ 157,772</u>	<u>\$ 124,413</u>

Fund raising activities for the year ended April 30, 2012 consists of the following:

	<u>Revenue</u>	<u>Direct Expenses</u>	<u>Net Revenue</u>
For the love of our troops annual dinner	\$ 126,555	\$ 79,469	\$ 47,086
Golf tournament	<u>176,214</u>	<u>101,897</u>	<u>74,317</u>
Total fund raising activities	<u>\$ 302,769</u>	<u>\$ 181,366</u>	<u>\$ 121,403</u>

See independent auditor's report

THE HOME FRONT CARES, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2013 AND 2012

4. PROGRAM SERVICES

For the years ended April 30, 2013 and 2012, approximately 82 cents and 87 cents, respectively, of each \$1 of total expenses were spent on program services.

5. DONATED SERVICES

A substantial number of unpaid volunteers have made significant contributions of their time. The value of this contributed time is not reflected in these financial statements because they do not meet the recognition criteria under US GAAP.

6. RISK AND UNCERTAINTIES

The current economic environment presents not-for-profit organizations with unprecedented circumstances and challenges, which in some cases have resulted in large declines in assets, and constraints on liquidity. The financial statements have been prepared using values and information currently available to the Organization.

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See independent auditor's report

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SUPPLEMENTAL INFORMATION

THE HOME FRONT CARES, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2013

	Program Expenses					Supporting Activities			
	Grants to Families	Welcome Home Heroes Fund	Energy Assistance Fund	Adaptive Housing	Total	General & Administrative	Fund raising	Total	Total
Advertising	\$ 496	\$ 248	\$ 496	\$ -	\$ 1,240	\$ -	\$ 1,238	\$ 1,238	\$ 2,478
Awards and grants	12,500	7,028	-	43,214	62,742	-	-	-	62,742
Bank service charges	-	-	-	-	-	17	14	31	31
Books, dues and subscriptions	-	-	-	-	-	881	-	881	881
Case disbursements	372,169	-	-	-	372,169	-	-	-	372,169
Payroll, benefits and taxes	15,689	523	3,922	523	20,657	6,276	7,932	14,208	34,865
Credit card fees	-	-	-	-	-	76	687	763	763
Depreciation expense	257	103	257	-	617	307	103	410	1,027
Amortization expense	112	45	112	45	314	88	45	133	447
Energy assistance disbursements	-	-	69,709	-	69,709	-	-	-	69,709
Fundraising	-	-	-	-	-	-	3,736	3,736	3,736
Insurance	836	-	836	-	1,672	2,508	-	2,508	4,180
Meeting expense	892	-	-	-	892	2,230	1,338	3,568	4,460
Travel	1,022	146	730	-	1,898	291	730	1,021	2,919
Office supplies	2,695	449	2,246	449	5,839	1,795	1,347	3,142	8,981
Other expense	1,049	262	1,049	262	2,622	1,312	1,312	2,624	5,246
Postage expense	713	285	713	-	1,711	571	571	1,142	2,853
Printing and reproduction expense	2,086	834	2,086	417	5,423	2,087	834	2,921	8,344
Professional fees	-	-	-	-	-	12,961	-	12,961	12,961
Rent and parking expense	5,271	2,109	5,271	2,109	14,760	4,216	2,109	6,325	21,085
Salaries and wages	112,499	3,750	28,125	3,750	148,124	44,999	56,874	101,873	249,997
Telephone expense	3,670	1,835	3,670	612	9,787	1,223	1,223	2,446	12,233
Total	\$ 531,956	\$ 17,617	\$ 119,222	\$ 51,381	\$ 720,176	\$ 81,838	\$ 80,093	\$ 161,931	\$ 882,107
Percentage of total expenses	60.31%	2.00%	13.52%	5.82%	81.64%	9.28%	9.08%	18.36%	100.00%

See independent auditor's report.

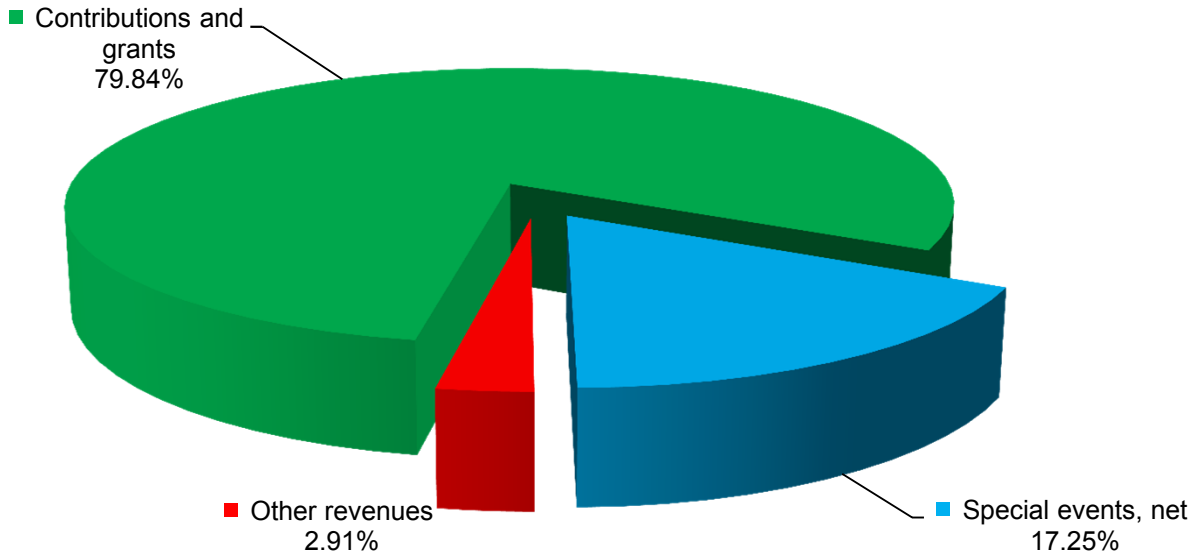
THE HOME FRONT CARES, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2012

	Program Expenses				Supporting Activities			
	Grants to Families	Wounded Troops Fund	Energy Assistance Fund	Total	General & Administrative	Fund raising	Total	Total
Advertising	\$ 1,090	\$ 545	\$ 1,090	\$ 2,725	\$ -	\$ 2,725	\$ 2,725	\$ 5,450
Awards and grants	4,963	19	113	5,095	-	-	-	5,095
Books, dues and subscriptions	-	-	-	-	835	-	835	835
Case disbursements	306,729	22,777	-	329,506	-	-	-	329,506
Contract labor	1,897	291	730	2,918	-	-	-	2,918
Payroll, benefits and taxes	22,823	3,512	8,778	35,113	-	-	-	35,113
Credit card fees	111	20	50	181	20	-	20	201
Depreciation expense	110	43	110	263	132	44	176	439
Amortization expense	112	45	112	269	134	45	179	448
Energy disbursements	-	-	72,232	72,232	-	-	-	72,232
Insurance	-	-	-	-	2,367	-	2,367	2,367
Meeting expense	-	-	-	-	1,882	-	1,882	1,882
Travel	1,201	480	1,201	2,882	1,442	481	1,923	4,805
Office supplies	2,649	1,059	2,649	6,357	3,178	1,059	4,237	10,594
Other expense	-	-	-	-	5,253	513	5,766	5,766
Postage expense	791	315	791	1,897	949	316	1,265	3,162
Printing and reproduction expense	344	137	344	825	413	138	551	1,376
Professional fees	-	-	-	-	12,825	-	12,825	12,825
Rent and parking expense	5,328	2,130	5,328	12,786	6,393	2,131	8,524	21,310
Salaries and wages	65,160	17,610	44,027	126,797	44,027	5,283	49,310	176,107
Staff training	-	-	-	-	49	-	49	49
Telephone expense	3,406	2,272	3,406	9,084	1,135	1,135	2,270	11,354
Total	\$ 416,714	\$ 51,255	\$ 140,961	\$ 608,930	\$ 81,034	\$ 13,870	\$ 94,904	\$ 703,834
Percentage of total expenses	59.21%	7.28%	20.03%	86.52%	11.51%	1.97%	13.48%	100.00%

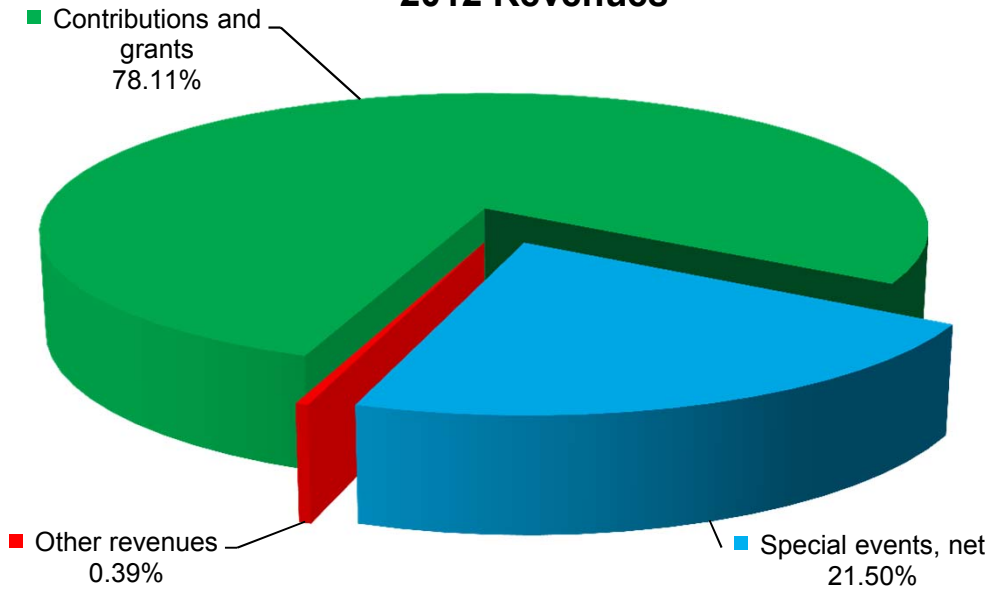
See independent auditor's report.

THE HOME FRONT CARES, INC.
SCHEDULE I
REVENUES BY CATEGORY
YEARS ENDED APRIL 30, 2013 AND 2012

2013 Revenues



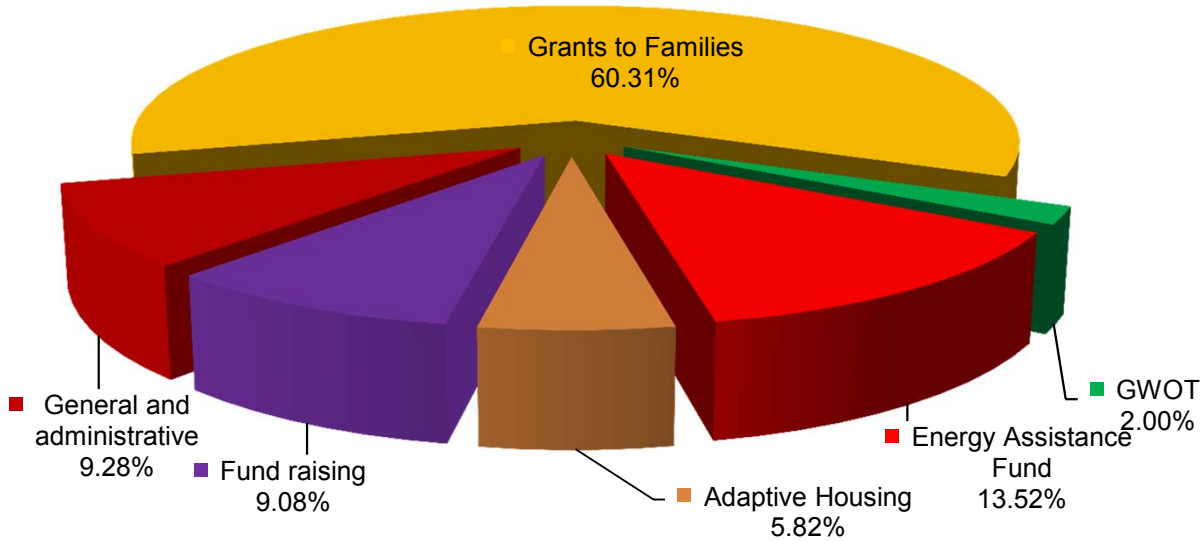
2012 Revenues



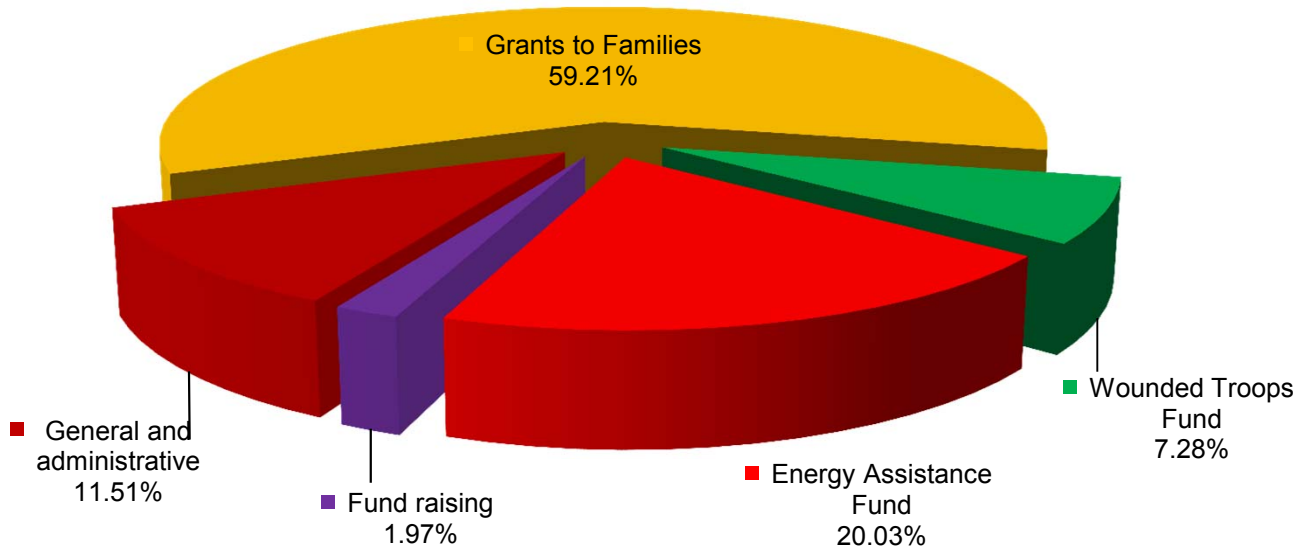
See independent auditor's report.

THE HOME FRONT CARES, INC.
SCHEDULE II
EXPENSES BY CATEGORY
YEARS ENDED APRIL 30, 2013 AND 2012

2013 Expenses



2012 Expenses



See independent auditor's report.