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# **THE HOME FRONT CARES, INC.**

## **FINANCIAL STATEMENTS**

**APRIL 30, 2015 AND 2014**

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# THE HOME FRONT CARES, INC.

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*Providing support for Colorado's military families of all services who have been impacted by deployment in harm's way.*

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Dear Friends of the Home Front Cares (THFC),

Thanks to your great support, The Home Front Cares has continued to provide a unique and unduplicated service in our great state of Colorado – providing emergency financial support to our military service members, veterans and their families. As always, The Home Front Cares was very careful with the funds provided by our many new and faithful donors. Interestingly, as the wars in Iraq and Afghanistan slowly grind down, we are still seeing veterans becoming a larger share of our client population. This past Fiscal Year, THFC assisted 376 Colorado military & veteran families with financial support – preventing homelessness and keeping utilities turned on. These families included 530 children who were able to witness first hand America's support of their families' sacrifices.

We are continuing our work to expand our presence into Denver and throughout the State. Our biggest fundraising event continues to be our highly successful annual dinner, "For the Love of Our Troops," held at The Broadmoor. This year's event, scheduled for October 16, 2015, will feature Taya Kyle - widow of "American Sniper" Chris Kyle, and author of "American Wife". It promises to be a great event!!!

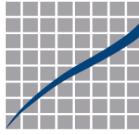
We are always excited about our outstanding Board of Directors and Advisory Board. These men and women have greatly broadened our presence in the community, increased our visibility and community support, and provide oversight to all our activities.

Also, we could not ask for a better and more professional staff. Under April Speake's leadership, staff is focused on continuing to make the THFC the most effective and efficient organization of its kind. We are very fortunate to have all of them as they deeply passionate about the welfare of our Colorado military families.

However, all of these very positive accomplishments would not have been possible without the generous contributions from our steadfast supporters. We say a huge "Thank you!" to each of the individuals, businesses and foundations whose contributions supported The Home Front Cares throughout this past year. All of our efforts are in support of the men and women in uniform and their families who have given so much for all of us. We can assure you that based on the many testimonials we have received from those we have helped. We assure you that The Home Front Cares is continuing, and will continue, to make a difference for these heroes.

Sincerely,

Andy Cain  
Chairman of the Board



**BiggsKofford**

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

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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, 2015 and 2014, 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, 2015 and 2014, 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

August 19, 2015

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**THE HOME FRONT CARES, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**APRIL 30, 2015 AND 2014**

	<b>2015</b>	<b>2014</b>
<b><u>ASSETS</u></b>		
Cash and equivalents	\$ 391,962	\$ 383,756
Prepaid expenses	21,986	6,618
Property and equipment, net	3,408	2,094
Intangible assets, net	296	743
Total assets	\$ 417,652	\$ 393,211
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 13,094	\$ 5,230
Deferred revenue	60,740	53,000
Total liabilities	73,834	58,230
Net assets:		
Unrestricted:		
Equity in property and equipment and intangible assets	3,704	2,837
Unrestricted	292,756	282,131
Total unrestricted	296,460	284,968
Temporarily restricted	47,358	50,013
Total net assets	343,818	334,981
Total liabilities and net assets	\$ 417,652	\$ 393,211

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, 2015**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b><u>REVENUES, GAINS AND SUPPORT</u></b>			
Contributions and grants	\$ 652,850	\$ 103,526	\$ 756,376
Special events, net	118,110	-	118,110
Interest income	212	-	212
Other revenues	373	-	373
Total revenues, gains and support	<u>771,545</u>	<u>103,526</u>	<u>875,071</u>
 <b><u>RECLASSIFICATIONS</u></b>			
Satisfaction of program restrictions	<u>106,181</u>	<u>(106,181)</u>	<u>-</u>
 <b><u>EXPENSES</u></b>			
Program expenses:			
Grants to Families	529,001	-	529,001
Welcome Home Heroes Fund	14,777	-	14,777
Energy Assistance Fund	128,647	-	128,647
Total program expenses	<u>672,425</u>	<u>-</u>	<u>672,425</u>
Supporting activities:			
General and administrative	98,360	-	98,360
Fund raising	95,449	-	95,449
Total supporting activities	<u>193,809</u>	<u>-</u>	<u>193,809</u>
Total expenses	<u>866,234</u>	<u>-</u>	<u>866,234</u>
Change in net assets	11,492	(2,655)	8,837
Net assets – beginning of year	<u>284,968</u>	<u>50,013</u>	<u>334,981</u>
Net assets – end of year	<u>\$ 296,460</u>	<u>\$ 47,358</u>	<u>\$ 343,818</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, 2014**

	Unrestricted	Temporarily Restricted	Total
<b><u>REVENUES, GAINS AND SUPPORT</u></b>			
Contributions and grants	\$ 465,753	\$ 197,300	\$ 663,053
Special events, net	203,281	-	203,281
Interest income	489	-	489
Other revenues	56	-	56
<b>Total revenues, gains and support</b>	<b>669,579</b>	<b>197,300</b>	<b>866,879</b>
<b><u>RECLASSIFICATIONS</u></b>			
Satisfaction of program restrictions	153,082	(153,082)	-
<b><u>EXPENSES</u></b>			
Program expenses:			
Grants to Families	461,774	-	461,774
Welcome Home Heroes Fund	11,616	-	11,616
Energy Assistance Fund	121,045	-	121,045
<b>Total program expenses</b>	<b>594,435</b>	<b>-</b>	<b>594,435</b>
Supporting activities:			
General and administrative	73,114	-	73,114
Fund raising	110,529	-	110,529
<b>Total supporting activities</b>	<b>183,643</b>	<b>-</b>	<b>183,643</b>
<b>Total expenses</b>	<b>778,078</b>	<b>-</b>	<b>778,078</b>
Change in net assets	44,583	44,218	88,801
Net assets – beginning of year	240,385	5,795	246,180
Net assets – end of year	<u>\$ 284,968</u>	<u>\$ 50,013</u>	<u>\$ 334,981</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, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Change in net assets	\$ 8,837	\$ 88,801
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,393	1,167
Decrease (increase) in assets:		
Pledges receivables	-	1,000
Prepaid expenses	(15,368)	(5,801)
Increase in liabilities:		
Accounts payable and accrued expenses	7,864	417
Deferred revenue	7,740	27,000
Net cash provided by operating activities	<u>10,466</u>	<u>112,584</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Proceeds from certificates of deposit	-	210,313
Purchases of property and equipment	(2,260)	-
Net cash provided by (used in) investing activities	<u>(2,260)</u>	<u>210,313</u>
Net increase in cash and equivalents	8,206	322,897
Cash and equivalents – beginning of year	<u>383,756</u>	<u>60,859</u>
Cash and equivalents – end of year	<u>\$ 391,962</u>	<u>\$ 383,756</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, 2015 AND 2014**

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**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

The Home Front Cares, Inc. ("Organization") is a Colorado non-profit organization headquartered in Colorado Springs and was established in 2003. The Organization serves the entire state, providing emergency and responsive support for Colorado service members, veterans and military families who have been impacted by deployment in harm's way.

As a result of the military drawdown, The Home Front Cares client base has shifted away from active duty families in the Pikes Peak region and toward veterans throughout the state, the Organization has invested marketing and fundraising capital, particularly in the Denver metro area, over the past two years.

While these investments have resulted in a higher administrative rate, they have been necessary to expand public awareness of our mission and the growing needs of Colorado veterans, and have successfully expanded our donor base in Denver and throughout the state.

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 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.

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

See independent auditor's report

**THE HOME FRONT CARES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**APRIL 30, 2015 AND 2014**

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

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.

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, 2015 and 2014.

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.

The Organization maintains its cash and equivalents in bank deposit accounts in which the deposits are guaranteed by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. The Organization does have some cash accounts that exceed the federally insured amount. The Organization does not anticipate nonperformance by these financial institutions.

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.

See independent auditor's report

**THE HOME FRONT CARES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**APRIL 30, 2015 AND 2014**

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

Pledges receivable (continued)

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, 2015 and 2014, the Organization did not have any pledges receivable.

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.

Intangible assets

Intangible assets consists of software. Intangible assets are amortized using the straight-line method over an estimated useful live of five years and are stated net of accumulated amortization of \$1,938 and \$1,491 at April 30, 2015 and 2014, respectively. Amortization expense for the years ended April 30, 2015 and 2014 totaled \$447 for each year.

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.

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, 2015 AND 2014**

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

Contributions (continued)

Donated services and goods are recorded as contributions at estimated fair value at the date of donation. They are recorded as unrestricted support unless donor restrictions apply. Donated services are reported when those services create or enhance nonfinancial assets or require specialized skills provided by individuals possessing those skills and would typically be purchased if not provided by donation. Donated goods and services are reflected as contributions in the accompanying statements of activities at their estimated values at the date of receipt and totaled \$24,789 and \$1,568 for the years ended April 30, 2015 and 2014, respectively.

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.

Advertising costs

Advertising costs are generally charged to operations in the year incurred and totaled \$72,800 and \$42,017 during the years ended April 30, 2015 and 2014, respectively.

Income taxes

The Organization is organized as a not-for-profit entity in the state of Colorado. The Internal Revenue Service has determined that the Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code ("Code"). As a qualified tax-exempt organization, the Organization must operate in conformity with the Code in order to maintain its tax-exempt status. The Organization is also exempt from state corporate income tax.

See independent auditor's report

**THE HOME FRONT CARES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**APRIL 30, 2015 AND 2014**

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

Income taxes (continued)

The Organization follows the guidance contained in ASC Topic 740-10-25, *Accounting for Uncertainty in Income Taxes*. ASC Topic 740-10-25 prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken. Based on its evaluation, the Organization concluded that there are no uncertain tax positions that qualify for recognition or disclosure in the financial statements. There were no income tax examinations or adjustments during the years ended April 30, 2015 or 2014. Management believes only income tax returns for the years 2011 and later are subject to examination by the applicable taxing jurisdictions.

Subsequent events

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

**2. PROPERTY AND EQUIPMENT**

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

	<u>2015</u>	<u>2014</u>
Computer equipment	\$ 5,861	\$ 3,601
Accumulated depreciation	(2,453)	(1,507)
	<u>\$ 3,408</u>	<u>\$ 2,094</u>

Depreciation expense for the years ended April 30, 2015 and 2014 totaled \$946 and \$720, respectively.

**3. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following purposes as of April 30,:

	<u>2015</u>	<u>2014</u>
Grants to families	\$ 37,265	\$ 38,503
Energy Assistance	10,093	11,510
	<u>\$ 47,358</u>	<u>\$ 50,013</u>

See independent auditor's report

**THE HOME FRONT CARES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**APRIL 30, 2015 AND 2014**

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**4. 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, 2015 and 2014 were \$1,448 and \$1,460, respectively.

The Organization entered into a lease agreement to rent office space from an unrelated party on March 4, 2014. This lease agreement requires monthly lease payments of \$1,700 in year 1, \$1,725 in year 2 and \$1,750 in year 3, to commence on May 1, 2014. 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, 2015 and 2014 totaled \$20,425 and \$20,400, respectively.

As of April 30, 2015, future minimum lease payments are as follows:

<u>Years ending April 30,</u>	
2016	\$ 22,116
2017	<u>21,590</u>
Total	<u>\$ 43,706</u>

**5. FUND RAISING ACTIVITIES**

Fund raising activities for the year ended April 30, 2015 consists of the following:

	<u>Revenue</u>	<u>Direct Expenses</u>	<u>Net Revenue</u>
For the love of our troops annual dinner	\$ 230,959	\$ 130,392	\$ 100,567
Golf tournament	<u>116,916</u>	<u>99,373</u>	<u>17,543</u>
Total fund raising activities	<u>\$ 347,875</u>	<u>\$ 229,765</u>	<u>\$ 118,110</u>

See independent auditor's report

**THE HOME FRONT CARES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**APRIL 30, 2015 AND 2014**

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**5. FUND RAISING ACTIVITIES (CONTINUED)**

Fund raising activities for the year ended April 30, 2014 consists of the following:

	<u>Revenue</u>	<u>Direct Expenses</u>	<u>Net Revenue</u>
For the love of our troops annual dinner	\$ 242,980	\$ 80,218	\$ 162,762
Golf tournament	<u>116,112</u>	<u>75,593</u>	<u>40,519</u>
Total fund raising activities	<u>\$ 359,092</u>	<u>\$ 155,811</u>	<u>\$ 203,281</u>

Direct expenses for the year ended April 30, 2015 include an allocation of staff salaries and benefits for the time devoted to the events. Salaries and benefits were not allocated to the events in prior years.

**6. 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.

\* \* \* \* \*

See independent auditor's report

## **SUPPLEMENTAL INFORMATION**

**THE HOME FRONT CARES, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED APRIL 30, 2015**

	Program Expenses				Supporting Activities			
	Grants to Families	Welcome Home Heroes Fund	Energy Assistance Fund	Total	General & Administrative	Fund raising	Total	Total
Advertising	\$ 18,200	\$ 3,640	\$ 14,560	\$ 36,400	\$ -	\$ 36,400	\$ 36,400	\$ 72,800
Awards and grants	3,175	-	-	3,175	-	-	-	3,175
Books, dues and subscriptions	-	-	-	-	1,012	-	1,012	1,012
Case disbursements	371,376	-	-	371,376	-	-	-	371,376
Contract labor	-	-	-	-	-	2,500	2,500	2,500
Payroll, benefits and taxes	13,243	946	5,676	19,865	8,497	4,829	13,326	33,191
Credit card fees	-	-	-	-	659	989	1,648	1,648
Depreciation expense	331	95	142	568	189	189	378	946
Amortization expense	156	45	67	268	89	89	178	446
Energy assistance disbursements	-	-	48,917	48,917	-	-	-	48,917
Fundraising	-	-	-	-	-	1,667	1,667	1,667
Insurance	787	-	787	1,574	1,181	1,181	2,362	3,936
Meeting expense	702	-	-	702	936	702	1,638	2,340
Travel	787	-	562	1,349	674	225	899	2,248
Office supplies	3,248	464	2,320	6,032	1,392	1,856	3,248	9,280
Other expense	2,627	375	1,877	4,879	1,126	1,501	2,627	7,506
Postage expense	1,362	195	973	2,530	584	778	1,362	3,892
Printing and reproduction expense	1,894	271	1,353	3,518	810	1,082	1,892	5,410
Professional fees	-	-	-	-	12,888	-	12,888	12,888
Rent and parking expense	7,457	1,065	5,326	13,848	3,196	4,261	7,457	21,305
Salaries and wages	98,452	7,032	42,194	147,678	63,167	35,902	99,069	246,747
Staff training	14	-	-	14	14	-	14	28
Telephone expense	5,190	649	3,893	9,732	1,946	1,298	3,244	12,976
<b>Total</b>	<b>\$ 529,001</b>	<b>\$ 14,777</b>	<b>\$ 128,647</b>	<b>\$ 672,425</b>	<b>\$ 98,360</b>	<b>\$ 95,449</b>	<b>\$ 193,809</b>	<b>\$ 866,234</b>
Percentage of total expenses	61.07%	1.71%	14.85%	77.63%	11.35%	11.02%	22.37%	100.00%

See independent auditor's report.

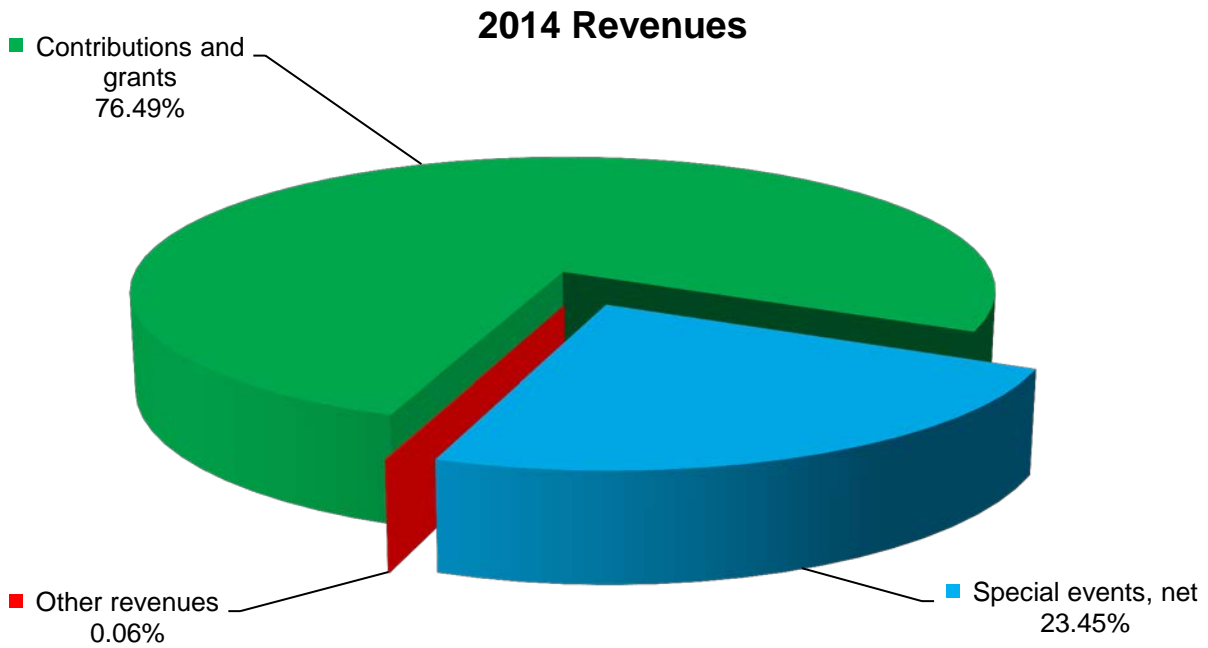
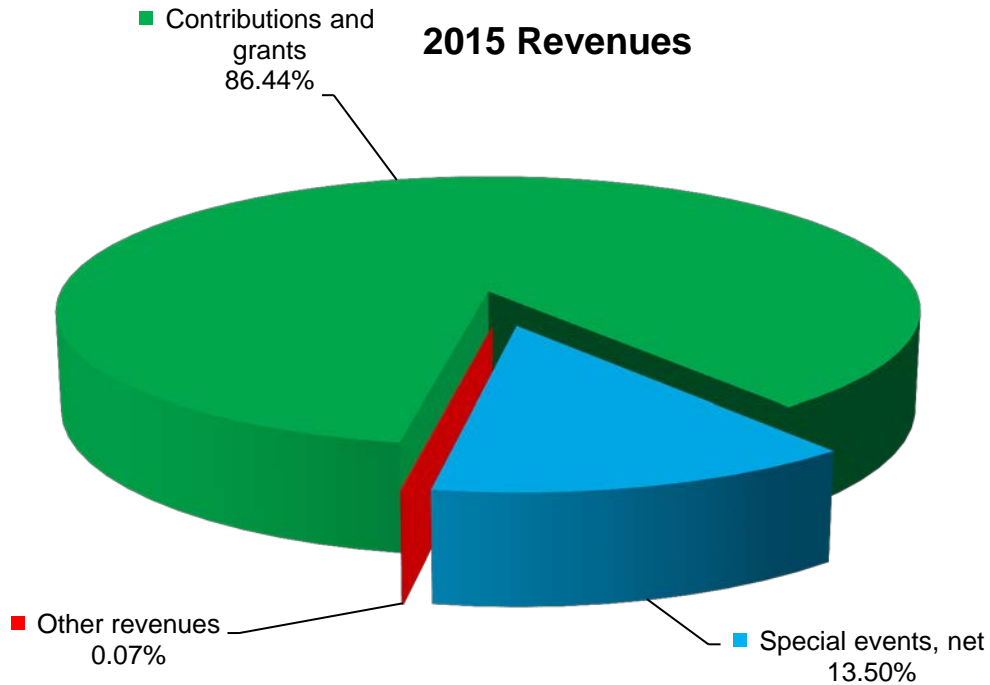
**THE HOME FRONT CARES, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED APRIL 30, 2014**

	Program Expenses				Supporting Activities			
	Grants to Families	Welcome Home Heroes Fund	Energy Assistance Fund	Total	General & Administrative	Fund raising	Total	Total
Advertising	\$ 8,403	\$ 2,101	\$ 8,403	\$ 18,907	\$ 2,101	\$ 21,009	\$ 23,110	\$ 42,017
Awards and grants	7,333	-	-	7,333	-	-	-	7,333
Books, dues and subscriptions	-	-	-	-	1,472	-	1,472	1,472
Case disbursements	305,510	-	-	305,510	-	-	-	305,510
Contract labor	-	-	-	-	-	3,110	3,110	3,110
Payroll, benefits and taxes	17,758	1,000	5,302	24,060	6,753	9,204	15,957	40,017
Credit card fees	-	-	-	-	285	427	712	712
Depreciation expense	252	72	108	432	144	144	288	720
Amortization expense	156	45	67	268	90	89	179	447
Energy disbursements	-	-	61,696	61,696	-	-	-	61,696
Fundraising	-	-	-	-	-	13,822	13,822	13,822
Insurance	673	-	673	1,346	2,017	-	2,017	3,363
Meeting expense	674	-	-	674	900	674	1,574	2,248
Travel	710	-	507	1,217	609	203	812	2,029
Office supplies	2,937	420	2,098	5,455	1,259	1,678	2,937	8,392
Other expense	2,387	341	1,705	4,433	1,022	1,364	2,386	6,819
Postage expense	975	139	697	1,811	418	557	975	2,786
Printing and reproduction expense	1,134	162	810	2,106	486	648	1,134	3,240
Professional fees	-	-	-	-	12,291	-	12,291	12,291
Rent and parking expense	7,476	1,068	5,340	13,884	3,204	4,272	7,476	21,360
Salaries and wages	100,566	5,666	30,028	136,260	38,243	52,124	90,367	226,627
Staff training	15	-	-	15	15	-	15	30
Telephone expense	4,815	602	3,611	9,028	1,805	1,204	3,009	12,037
<b>Total</b>	<b>\$ 461,774</b>	<b>\$ 11,616</b>	<b>\$ 121,045</b>	<b>\$ 594,435</b>	<b>\$ 73,114</b>	<b>\$ 110,529</b>	<b>\$ 183,643</b>	<b>\$ 778,078</b>
Percentage of total expenses	59.35%	1.49%	15.56%	76.40%	9.40%	14.21%	23.60%	100.00%

See independent auditor's report.

**THE HOME FRONT CARES, INC.**  
**SCHEDULE I**  
**REVENUES BY CATEGORY**  
**YEARS ENDED APRIL 30, 2015 AND 2014**

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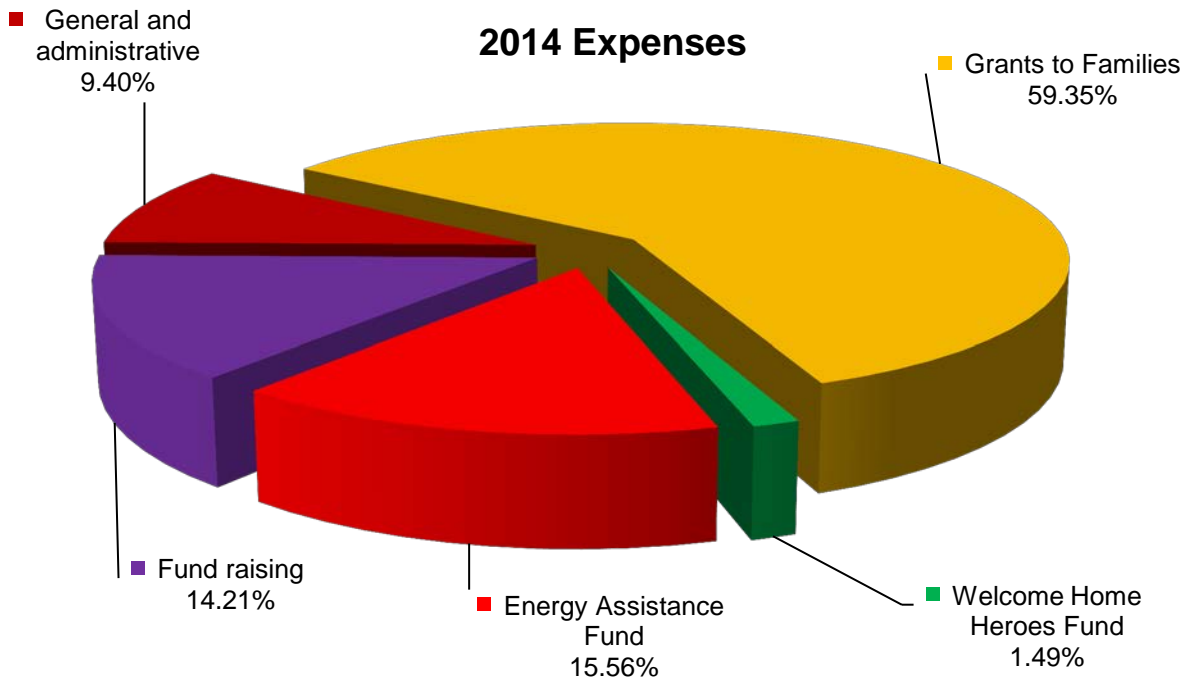
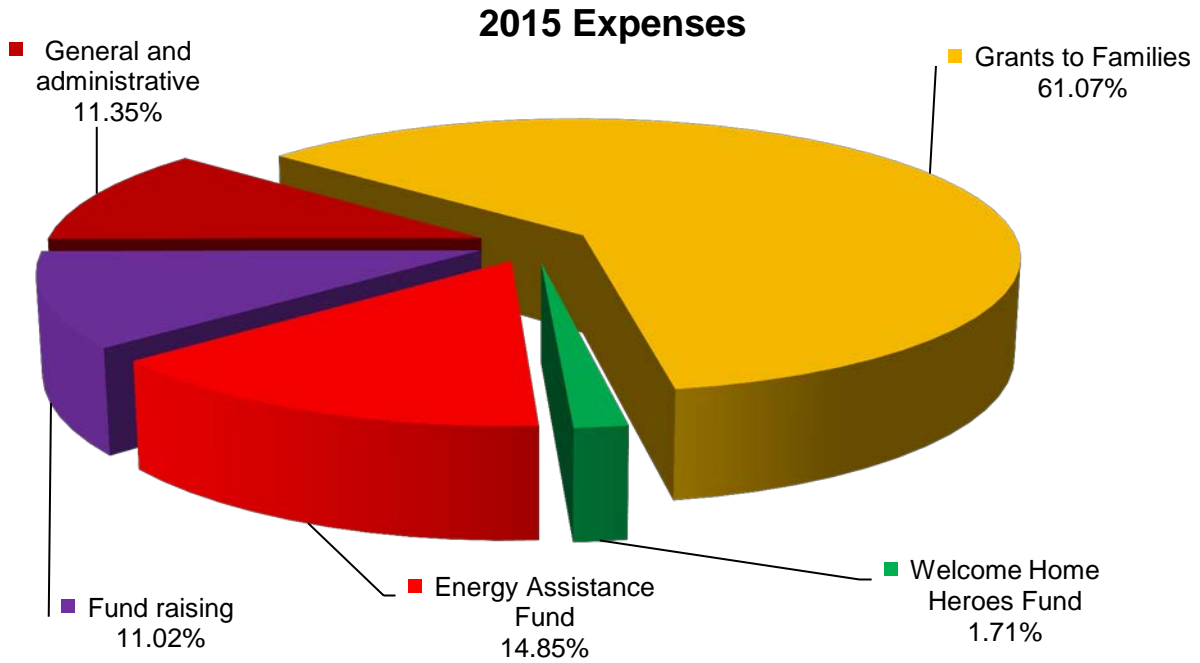


See independent auditor's report.



**THE HOME FRONT CARES, INC.**  
**SCHEDULE II**  
**EXPENSES BY CATEGORY**  
**YEARS ENDED APRIL 30, 2015 AND 2014**

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See independent auditor's report.