

TELOS, INC.

(HUD Project No. 075-EH083-WAH/L8)

Milwaukee, Wisconsin

June 30, 2009 and 2008

FINANCIAL STATEMENTS

Including Independent Auditors' Report

The following name is the independent auditor
contact regarding the above project:

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TELOS, INC.

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INDEPENDENT AUDITORS' REPORT

S3400-020

Board of Directors
Telos, Inc.
Milwaukee, Wisconsin

We have audited the accompanying statement of financial position of Telos, Inc. as of June 30, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Telos, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Telos, Inc. as of June 30, 2008 were audited by other auditors whose report dated September 12, 2008 expressed an unqualified opinion.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Telos, Inc. as of June 30, 2009 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 8, 2009 on our consideration of the Project's 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.

Baker Tilly Virchow Krause, LLP

Milwaukee, Wisconsin
September 8, 2009

TELOS, INC.

STATEMENTS OF FINANCIAL POSITION June 30, 2009 and 2008

ASSETS		2009	2008
CURRENT ASSETS			
1120	Cash and cash equivalents - operations	\$ 6,852	\$ 366
1130	Accounts receivable - tenant	896	1,320
1135	Accounts receivable - HUD	2,706	1,519
1100T	Total Current Assets	10,454	3,205
DEPOSITS HELD IN TRUST			
1191	Tenant security deposits	4,804	5,862
RESTRICTED FUNDS			
1310	Escrow deposits	267	267
1320	Reserve for replacements	12,378	12,524
1300T	Total Restricted Funds	12,645	12,791
PROPERTY AND EQUIPMENT			
1410	Land and land improvements	52,822	52,822
1420	Buildings and improvements	1,088,433	1,072,487
1440	Building equipment (portable)	21,004	19,361
1460	Furnishings	32,671	31,319
1470	Maintenance equipment	2,278	2,278
1400T	Total Property and Equipment	1,197,208	1,178,267
1495	Less: Accumulated depreciation	(781,417)	(725,049)
1400N	Net Property and Equipment	415,791	453,218
1000T	TOTAL ASSETS	\$ 443,694	\$ 475,076
LIABILITIES AND NET ASSETS (DEFICIT)			
CURRENT LIABILITIES			
2110	Accounts payable - operations	\$ 53,734	\$ 24,955
2116	Accounts payable - section 8 and other	2,753	156
2131	Accrued interest payable	5,423	5,624
2160	Notes payable (short-term)	1,937	-
2170	Current maturities of first mortgage payable	28,719	26,191
2190	Other accrued expenses	4,759	4,976
2122T	Total Current Liabilities	97,325	61,902
DEPOSITS HELD IN TRUST			
2191	Tenant security deposits	4,804	5,862
LONG-TERM LIABILITIES			
2320	Mortgage payable - first mortgage	674,750	703,469
2390	Other long-term liabilities	115,000	115,000
2300T	Total Long-Term Liabilities	789,750	818,469
2000T	Total Liabilities	891,879	886,233
NET ASSETS (DEFICIT)			
3131	Net Assets (Deficit) - Unrestricted	(448,185)	(411,157)
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)		\$ 443,694	\$ 475,076

See accompanying notes to financial statements.

TELOS, INC.

STATEMENTS OF ACTIVITIES Years Ended June 30, 2009 and 2008

		<u>Unrestricted 2009</u>	<u>Unrestricted 2008</u>
REVENUES			
Rental Revenue			
5120	Rent revenue - gross potential	\$ 55,719	\$ 51,328
5121	Tenant assistance payments	229,689	228,176
5193	Special claims revenue	<u>4,550</u>	<u>2,075</u>
5100T	Total Rent Revenue	<u>289,958</u>	<u>281,579</u>
5220	Vacancies	<u>(15,802)</u>	<u>(9,195)</u>
5152N	Net Rental Revenue	<u>274,156</u>	<u>272,384</u>
5300	Service coordinator revenue	<u>15,046</u>	<u>14,168</u>
Financial Revenue			
5410	Financial revenue - project operations	-	1
5440	Revenue from investments - replacement reserve	<u>112</u>	<u>212</u>
5400T	Total Financial Revenue	<u>112</u>	<u>213</u>
Other Revenue			
5910	Laundry and vending revenue	1,376	1,367
5920	Tenant charges	816	870
5970	Gifts	26,465	-
5990	Miscellaneous revenue	<u>60</u>	<u>-</u>
5900T	Total Other Revenue	<u>28,717</u>	<u>2,237</u>
5000T	Total Revenue	<u>\$ 318,031</u>	<u>\$ 289,002</u>

See accompanying notes to financial statements.

TELOS, INC.

STATEMENTS OF ACTIVITIES (continued) Years Ended June 30, 2009 and 2008

	Unrestricted 2009	Unrestricted 2008
EXPENSES		
Administrative Expenses		
6203 Conventions and meetings	\$ 619	\$ 396
6210 Advertising and marketing	277	358
6310 Office salaries	7,769	4,734
6311 Office expenses	4,261	4,231
6320 Management fee	11,943	11,975
6330 Manager salaries	7,227	7,455
6340 Legal expense - project	2,555	1,985
6350 Audit expense	8,000	8,173
6351 Bookkeeping fees/accounting services	9,432	10,020
6370 Bad debts	675	667
6390 Miscellaneous administrative expenses	<u>3,045</u>	<u>3,182</u>
6263T Total Administrative Expenses	<u>55,803</u>	<u>53,176</u>
Utilities Expenses		
6450 Electricity	16,844	15,913
6451 Water	3,247	3,095
6453 Sewer	<u>6,307</u>	<u>4,982</u>
6400T Total Utilities Expense	<u>26,398</u>	<u>23,990</u>
Operating and Maintenance Expenses		
6510 Payroll	29,566	30,106
6515 Supplies	14,659	6,880
6520 Contracts	26,368	12,945
6525 Garbage and trash removal	5,299	4,196
6530 Security payroll/contract	13,848	14,363
6548 Snow removal	4,040	2,010
6570 Maintenance equipment operation and repairs	351	389
6590 Miscellaneous operating and maintenance expenses	<u>3,124</u>	<u>-</u>
6500T Total Operating and Maintenance Expenses	<u>97,255</u>	<u>70,889</u>
Taxes and Insurance		
6711 Payroll taxes (project share)	4,277	4,651
6720 Property and liability insurance	9,350	9,340
6722 Worker's compensation	1,148	1,186
6723 Health insurance and other employee benefits	11,961	8,890
6790 Miscellaneous taxes, licenses, permits and insurance	<u>630</u>	<u>550</u>
6700T Total Taxes and Insurance	<u>27,366</u>	<u>24,617</u>
6820 Interest expense	<u>66,200</u>	<u>68,523</u>
6900 Service coordinator expenses	<u>15,046</u>	<u>14,415</u>
Total Expenses Before Depreciation and Environmental Remediation Expense	<u>288,068</u>	<u>255,610</u>
Change in net assets before depreciation and environmental remediation expense	<u>29,963</u>	<u>33,392</u>
6600 Depreciation	66,991	38,075
7190 Environmental remediation expense	<u>-</u>	<u>115,000</u>
CHANGE IN NET ASSETS (DEFICIT)	(37,028)	(119,683)
NET ASSETS (DEFICIT) - Beginning of Year	<u>(411,157)</u>	<u>(291,474)</u>
NET ASSETS (DEFICIT)- END OF YEAR	\$ (448,185)	\$ (411,157)

See accompanying notes to financial statements.

TELOS, INC.

STATEMENTS OF CASH FLOWS Years Ended June 30, 2009 and 2008

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
S1200-010 Rental receipts	\$ 285,796	\$ 274,095
S1200-020 Interest received	112	213
S1200-030 Other operating receipts	16,482	15,535
S1200-050 General and administrative expenses	(43,860)	(41,201)
S1200-070 Management fee	(11,943)	(11,975)
S1200-090 Utilities	(26,398)	(23,990)
S1200-110 Operating and maintenance expenses	(64,480)	(59,444)
S1200-140 Property insurance	(9,350)	(9,340)
S1200-150 Miscellaneous taxes and insurance	(18,016)	(15,277)
S1200-170 Other operating expenses	(15,046)	(14,415)
S1200-180 Interest paid	(66,401)	(68,708)
S1200-240 Net Cash Flows From Operating Activities	46,896	45,493
CASH FLOWS FROM INVESTING ACTIVITIES		
S1200-330 Purchase of property and equipment	(17,360)	(26,625)
S1200-250 Net deposits to the reserve for replacements account and other restricted fund activity, net	1,204	5,015
S1200-350 Net Cash Flows From Investing Activities	(16,156)	(21,610)
CASH FLOWS FROM FINANCING ACTIVITIES		
S1200-370 Principal payments on notes payable	(3,888)	-
S1200-360 Cash used to retire debt	(26,191)	(23,885)
S1200-365 Proceeds from notes payable	5,825	-
S1200-460 Net Cash Flows From Financing Activities	(24,254)	(23,885)
S1200-470 Net Change in Cash and Cash Equivalents	6,486	(2)
S1200-480 CASH AND CASH EQUIVALENTS - Beginning of Year	366	368
S1200T CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 6,852	\$ 366
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
3250 Change in Net Assets	\$ (37,028)	\$ (119,683)
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Noncash items included in change in net assets		
6600 Depreciation	66,991	38,075
S1200-600 Environmental remediation expense	-	115,000
S1200-600 Loss on disposal of property and equipment	1,616	-
S1200-600 Donated property and equipment	(13,820)	-
Changes in noncash components in change of net assets		
S1200-490 Accounts receivable - tenant	424	(762)
S1200-500 Other receivables	(1,187)	1,848
S1200-540 Accounts payable	31,376	9,606
S1200-570 Accrued interest payable	(201)	-
S1200-560 Accrued expenses and other current liabilities	(217)	1,654
S1200-580 Tenant security deposits	(1,058)	(245)
S1200-610 NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ 46,896	\$ 45,493

See accompanying notes to financial statements.

TELOS, INC.

NOTES TO FINANCIAL STATEMENTS June 30, 2009 and 2008

NOTE 1 - Summary of Significant Accounting Policies

Nature of Operations S3100-010

Telos Inc., (the "Project") is a Wisconsin not-for-profit corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. The Project is regulated by the U.S Department of Housing and Urban Development ("HUD").

The Project is sponsored by The School Sisters of St. Francis of St. Joseph's Covenant, Milwaukee, Wisconsin, Inc. ("SSSF"), a not-for-profit corporation. The accompanying financial statements are those of the Project only and do not represent the financial statements of SSSF.

The Project consists of three apartment buildings with a total of 24 units located in Milwaukee, Wisconsin.

The Project is a service corporation organized for the purpose of providing needful individuals with housing facilities and services designed to meet their special needs and to promote their health, security, happiness and usefulness.

Pursuant to Section 8 of Title II of the United States Housing Act of 1937, as amended, rents are subsidized by governmental payments through a housing assistance contract between HUD and the Project. Payments received under this contract are a significant portion of the Project's rental revenue. Housing assistance payments received totaled \$234,239 and \$230,251 for the years ended June 30, 2009 and 2008, respectively. The Project may not increase rent charged to tenants without HUD approval.

Cash and Cash Equivalents S3100-040

The Project defines cash and cash equivalents as highly liquid, short-term investments with a maturity at the date of acquisition of three months or less.

Tenants' Accounts Receivable S3100-040

Tenants' accounts receivable have been adjusted for all known uncollectible accounts. The allowance for doubtful accounts is based on historical collection experience and a review of the current status of accounts receivable. No allowance for doubtful accounts is considered necessary as of June 30, 2009 and 2008. If amounts become uncollectible, they are charged to operations in the period in which that determination is made.

Advertising S3100-040

Advertising costs are charged to operations when incurred.

TELOS, INC.

NOTES TO FINANCIAL STATEMENTS June 30, 2009 and 2008

NOTE 1 - Summary of Significant Accounting Policies (continued)

Property and Equipment S3100-040

Property and equipment are being depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	40
Building equipment (portable)	5 to 10
Furnishings	5 to 10
Maintenance equipment	5 to 10

Property and equipment are stated at cost. Major expenditures for property and equipment are capitalized. Maintenance, repairs, and minor improvements are expensed as incurred. When assets are retired or otherwise disposed of, their costs and related accumulated depreciation are removed from the accounts and resulting gains or losses are included in income or expense, respectively.

Donated property and equipment is recorded as increases in unrestricted net assets at their estimated fair market value as of the date received.

Impairment of Long-Lived Assets S3100-040

The Project reviews long-lived assets, including property and equipment and intangible assets, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset. To date, there have been no such losses.

Net Assets S3100-040

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Project are classified and reported as unrestricted net assets which are net assets that are not subject to donor-imposed stipulations.

Tax-Exempt Status S3100-040

The Project has received notification that it qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding provisions of State law and, accordingly, is not subject to federal or state income taxes.

Reclassification S3100-040

For comparability, certain 2008 amounts have been reclassified to conform with classifications adopted in 2009. The reclassifications have no effect on reported amounts of net assets or change in net assets.

TELOS, INC.

NOTES TO FINANCIAL STATEMENTS June 30, 2009 and 2008

NOTE 1 - Summary of Significant Accounting Policies (continued)

Estimates S3100-040

The preparation of financial statements in conformity with accounting principles 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.

Subsequent Events S3100-040

The Project has evaluated subsequent events through September 8, 2009 which is the date that the financial statements were approved and issued.

NOTE 2 - Fair Value of Financial instruments S3100-240

Effective July 1, 2008, the Project adopted FASB Statement No. 157, Fair Value Measurements ("SFAS No. 157"), which provides a framework for measuring, reporting and disclosing fair value under generally accepted accounting principles. SFAS No. 157 applies to all assets and liabilities that are measured, reported and/or disclosed on a fair value basis. There was no effect to net assets as of July 1, 2008 due to adopting SFAS No. 157.

In accordance with FASB Staff Position FAS 157-2, Effective Date of FASB Statement 157, the Project has deferred the adoption of certain provisions of SFAS No. 157 related to nonfinancial assets and liabilities measured at fair value on a nonrecurring basis. The major category of liabilities measured at fair value for which the entity has not applied the provisions of SFAS 157 include the environmental remediation obligation discussed in Note 9.

NOTE 3 - Tenant Security Deposits S3100-240

The tenant security deposits are maintained in an interest bearing savings account separate from the operating account of the Project. Withdrawals are restricted to reimbursements of tenants' security deposits including any accrued interest.

NOTE 4 - Restricted Funds S3100-240

Monthly escrow deposits are made for the reserve for replacements and are maintained in an interest bearing account separate from the operating account of the Project. Disbursements are restricted to replacement of structural elements or equipment and may be made only upon approval by HUD. Upon satisfaction of the mortgage note payable, the balance in this escrow reverts to the benefit of the Project.

HUD requires the Project to remit all cash remaining, if any, after the establishment of all required escrows and reserves and the payment of all expenses and allowable disbursements to a residual receipts fund on an annual basis. Deposits are made 90 days after year-end and would be maintained in an interest bearing account separate from the operating account of the Project. Withdrawals may be made with permission of HUD. Upon satisfaction of the mortgage note payable, the balance in this fund reverts to the benefit of HUD.

TELOS, INC.

NOTES TO FINANCIAL STATEMENTS
June 30, 2009 and 2008

NOTE 5 - Property and Equipment

The change in the major categories of property and equipment for the year ended June 30, 2009 is summarized as follows:

		Cost			
		Balance	Additions	Reductions	Balance
		6/30/2008(P)	(AT)	(DT)	6/30/2009 (T)
1410	Land and land improvements	\$ 52,822	\$ -	\$ -	\$ 52,822
1420	Buildings and improvements	1,072,487	16,795	849	1,088,433
1440	Building equipment (portable)	19,361	4,643	3,000	21,004
1460	Furnishings	31,319	9,742	8,390	32,671
1470	Maintenance equipment	2,278	-	-	2,278
Totals		<u>\$ 1,178,267</u>	<u>\$ 31,180</u>	<u>\$ 12,239</u>	<u>\$ 1,197,208</u>
		Accumulated Depreciation			
		Balance	Additions	Reductions	Balance
		6/30/2008 (1495P)	(6600)	(1400ADT)	6/30/2009 (1495)
Accumulated depreciation		<u>\$ 725,049</u>	<u>\$ 66,991</u>	<u>\$ 10,623</u>	<u>\$ 781,417</u>
Net Property and Equipment (1400N)		<u>\$ 453,218</u>			<u>\$ 415,791</u>

NOTE 6 - Mortgage Payable S3100-050

Mortgage payable consists of the following at June 30:

	2009	2008
Mortgage note payable to HUD with monthly payments of \$7,716, including interest at 9.25%, due August 2022, secured by a mortgage on the rental properties.	\$ 703,469	\$ 729,660
Less: Current Portion	<u>(28,719)</u>	<u>(26,191)</u>
Long-Term Portion	<u>\$ 674,750</u>	<u>\$ 703,469</u>

TELOS, INC.

NOTES TO FINANCIAL STATEMENTS June 30, 2009 and 2008

NOTE 6 - Mortgage Payable S3100-050 (continued)

Principal requirements on long-term debt for years ending after June 30 are as follows:

2010	S3100-060	\$	28,719
2011	S3100-070		31,491
2012	S3100-080		34,531
2013	S3100-090		37,864
2014	S3100-100		41,523
Thereafter	S3100-110		<u>529,341</u>
Total		\$	<u>703,469</u>

NOTE 7 - Management Fees S3100-230

Property management fees are incurred pursuant to a management agreement based on 4.43% of residential income collected.

NOTE 8 - Related Party Transactions S3100-210, S3100-220

St. Clare Management, Inc., an affiliate of the Project, manages the Project's rental property. Property management fees were incurred as discussed in Note 7. St. Clare Management, Inc. also bills the Project for salaries, benefits, janitorial, maintenance, and other occupancy expenses paid on the Project's behalf. For the years ended June 30, 2009 and 2008, \$105,121 and \$102,199, respectively, were charged to operations for these services. Payables to St. Clare Management, Inc. were \$51,617 and \$20,070 at June 30, 2009 and 2008, respectively.

The Project entered into a note payable ("Note") with the St. Clare Management, Inc., of which the balance at June 30, 2009 and 2008, was \$1,937 and \$0, respectively. The Note, which has been approved by HUD, bears no interest and is payable in monthly installments of \$324 with a final payment due December 5, 2009 of \$317.

NOTE 9 - Environmental Remediation Obligation S3100-240

During the fiscal year 2008, the Project was notified by the Wisconsin Department of Natural Resources that there was soil and groundwater contamination detected at one of its sites, and that the Project is responsible for investigating and restoring the environment at the site under Wisconsin Statutes. At June 30, 2009 and 2008 the Project has accrued an estimate of the undiscounted costs that are likely to be incurred regarding the site in the amount of \$115,000 and is reflected in other long-term liabilities in the Statements of Financial Position.

TELOS, INC.

NOTES TO FINANCIAL STATEMENTS June 30, 2009 and 2008

NOTE 9 - Environmental Remediation Obligation S3100-240 (continued)

Based on the results of the investigation at the site, the Project could incur additional remediation obligations. Until certain investigation activities are completed, an estimate of the amount of any additional obligations cannot be made. It is at least reasonably possible that additional obligations, if incurred, will be material to the financial statements.

NOTE 10 - Commitments and Contingencies S3100-240

Operating Environment

The Project's principal activity and sources of revenues consists of managing residential apartment buildings concentrated in the multifamily real estate market. The Project operates in a heavily regulated environment. The operations of the Project are subject to the administrative directives, rules and regulations of federal, state, and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including additional administrative burden, to comply with a change.

Financial Awards from Grantors

Financial awards from federal, state and local governments in the form of grants are subject to special audit. Such audits could result in claims against the Project for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this time.

TELOS, INC.

SUPPLEMENTAL INFORMATION For the Year Ended June 30, 2009

FUNDED RESERVES

	Reserve for Replacements (1320)
Balance, July 1, 2008 (P)	\$ 12,524
Required deposits (DT)	7,812
Interest earned (INT)	112
Withdrawals for project improvements (WT)	<u>(8,070)</u>
Balance, June 30, 2009	<u>\$ 12,378</u>

COMPUTATION OF SURPLUS CASH

S1300-010	Cash and cash equivalents	\$ 6,852
1191	Tenant security deposits	4,804
1135	Accounts receivable - HUD	<u>2,706</u>
S1300-040	Total Cash	<u>14,362</u>
S1300-075	Accounts payable - operations	53,734
S3100-110	Accounts payable - HUD	2,753
S1300-050	Mortgage interest payable	5,423
S1300-100	Accrued expenses	4,759
2191	Tenant security deposits	<u>4,804</u>
S1300-140	Total Current Obligations	<u>71,473</u>
S1300-150	Surplus Cash (Deficiency) at June 30, 2009	<u>\$ (57,111)</u>
S1300-210	Deposit Due Residual Receipts	<u>\$ -</u>

PART II - SUPPLEMENTAL INFORMATION

S1000-010	Total mortgage principal payments required during the audit year	<u>\$ 26,191</u>
S1000-020	Total of 12 monthly deposits in the audit year into the replacement reserve account	<u>\$ 7,812</u>
S1000-030	Replacement reserves, or residual receipts and releases which are included as expense items on the Statements of Activities	<u>\$ -</u>