creating jobs no wrong door higher education financial aid econo
paid sick days wage growth **disconnected youth** early head star
nic mobility job quality skills for a new economy snap safety-net
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healthy kids, healthy families equal opportunity **work supports**
no more cuts adult education equivalency pell grants career pathways
earned income tax credit universal pre-k college completion afforda
state partnerships **postsecondary education** reducing inequality
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ead start **child care** temporary assistance child welfare employment
pathways out of poverty technical assistance **early education**
affordable health care data and accountability unemployment insurance

CLASP
policy solutions that work for low-income people

ANNUAL REPORT 2012

FROM THE LEADERSHIP

The legacy of the Center for Law and Social Policy is powerful, but our best chapter is yet to be written. With your support, CLASP fights every day for low-income people who don't have high-priced lobbyists to peddle influence. We design, fight for, and implement policies that change millions of lives every year.

We're a leading resource for hard data and poverty solutions for government, advocates, journalists, and students. And unlike other "inside-the-beltway" players, we don't just provide ideas—we're there every step of the way. We identify the needs of low-income people through research and analysis, design and advocate for responsive policies, and then work to implement those policies at the federal, state, and local levels. Moreover, we connect the dots across a wide range of interrelated issues, including access to education and child care, workforce development for youth and adults, work supports, and job quality.

In 2012, your support helped CLASP boldly advocate for the health, wellbeing, and education of children. Reports on issues like child care and Early Head Start cut through the noise in Washington, raising public awareness and giving policymakers key data to make informed decisions. We also fought against ineffective, unconstitutional measures to drug-test TANF recipients, working to reframe public discourse away from blaming recipients to focus on employment strategies that allow poor people to share in job growth. And to help low-income workers get the training and education they need to climb into the middle class, we launched the *Alliance for Quality Career Pathways*, a state-driven initiative to assess the effectiveness of career pathway programs and determine areas of strength and opportunity.

Disconnected youth suffer shockingly high rates of poverty and unemployment. That's why we worked with the Robert Wood Johnson Foundation to build its Forward Promise initiative focused on increasing opportunity for boys of color. We also helped the City of Los Angeles launch a dropout recovery campaign and land a $12 million Workforce Innovations Grant.

CLASP also joined the debate over the federal budget. As a polarized Congress considered reductions to crucial safety-net programs, CLASP explained the issue in terms everyone could understand and showed lawmakers how cuts would hurt the economy and devastate low-income people.

The work you make possible has a major impact on the lives of individual people. To illustrate that, this year we've included the fictionalized but representative story of a low-income family benefiting from our work. We know you stand with us as we fight for real human beings—not numbers and statistics. And with your passion and continued generosity, we'll move ever closer to our dream of shared prosperity.

Sincerely,

Alan W. Houseman
Executive Director

Joe Onek
Board Chair

HONORING OVER THREE DECADES OF SERVICE

ALAN HOUSEMAN

After 32 years of distinguished service as CLASP's executive director, Alan Houseman will retire at the end of 2013. He leaves behind a strong, vital organization that transformed the lives of millions of low-income people under his leadership.

When he joined CLASP in 1981, Alan led efforts to strengthen and preserve the Legal Services Corporation, which funds local legal services offices across the country to ensure low-income people have access to quality representation. He also set CLASP on its course as a leading advocate for families and children—fighting for improved child support systems, federal welfare reform, expanded child care and early education, and comprehensive job training and education programs.

While the political climate in Washington, D.C. grew more contentious over time, Alan established CLASP's reputation as a no-nonsense, nonpartisan voice with only one bias: what's best for low-income people. That approach led to landmark policy victories in the movement for economic justice, including: transforming the child support system from a focus on recovery of state welfare assistance to a focus on family support; Early Head Start; the Child Care and Development Block Grant; the American Recovery and Reinvestment Act, including a $5 billion TANF emergency fund; and the Fostering Connections and Increasing Adoptions Act. And recognizing that laws are only meaningful if they actually work for real people, he developed partnerships at the federal, state, and community levels to guide their implementation.

Alan's numerous awards and honors include the National Equal Justice Award, the Coalition on Human Needs Heroes Award, and the Oberlin College Distinguished Achievement Award. His legacy will stand the test of time.

WELCOMING NEW LEADERSHIP

OLIVIA GOLDEN

Olivia Golden joined CLASP as executive director in August 2013. An expert in child and family programs at the federal, state, and local levels, Olivia brings a wealth of knowledge on children, youth, and family issues and a track record of delivering results for low-income people in the nonprofit sector and at all levels of government. During eight years with the U.S. Department of Health and Human Services (HHS), Olivia served first as commissioner for children, youth, and families, before becoming assistant secretary for children and families. In those roles, Olivia was a key player in expanding and improving Head Start, creating Early Head Start, and tripling the level of funding for child care.

Most recently, prior to joining CLASP, Olivia was a fellow at the Urban Institute (2008-2013), where she spoke, wrote, and led major initiatives on poverty, the safety-net, families' economic security, and children's well-being. She also began a major multi-state initiative, Work Supports Strategies, which she is continuing at CLASP in coalition with the Urban Institute and Center on Budget and Policy Priorities. Work Supports Strategies is a partnership with six states designing, testing, and implementing reforms to help low-income working families access health care, child care, and nutrition assistance.

Under her leadership from 2001 to 2004, the D.C. Children and Family Services Agency emerged from federal court receivership and markedly improved the lives of children in the District. In 2007, Olivia oversaw the management of all state government agencies as New York's director of state operations. She was also director of programs and policy at the Children's Defense Fund (1991-1993), a lecturer in public policy at Harvard University's Kennedy School of Government (1987-1991), and budget director of Massachusetts' Executive Office of Human Services (1983-1985).

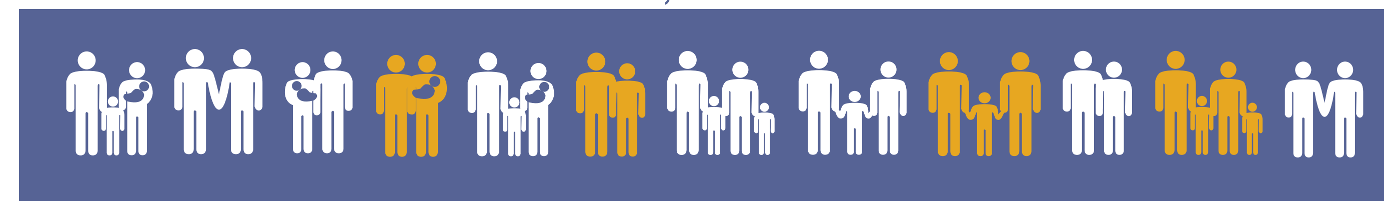
Olivia holds a doctorate and a master's degree in public policy from the Kennedy School of Government at Harvard, where she earned a B.A. in philosophy and government.

WE AREN'T NUMBERS

How CLASP Helps the Low-Income Family

OVER **100 MILLION** AMERICANS ARE POOR OR AT RISK OF POVERTY

IF YOU'RE ONE OF THEM, **NUMBERS DON'T MATTER**



THE HOWARD FAMILY

The Howard Family has never had much—just enough to get by. John works on the floor of an assembly plant. His wages have taken a hit lately, but he's grateful to have a job. He's seen too many of his friends laid off.

His wife, Lucy, works limited evening hours at a local retailer. The rest of the time, she stays home to take care of their two youngest children: Alice, a toddler, and 10-year-old Kyle. When she goes out to get the mail every morning, Lucy's stomach clenches at the sight of new bills. But a review of their bank account shows there's just enough to pay them, so she diligently mails the checks.

Every day brings new challenges, but the Howard house is filled with love. And as they watch some of their neighbors end up on the street, they can't help but feel blessed.

Their 22-year-old son, Michael, is the first in family history to go to college. He carries the weight of that, but it's also exciting.

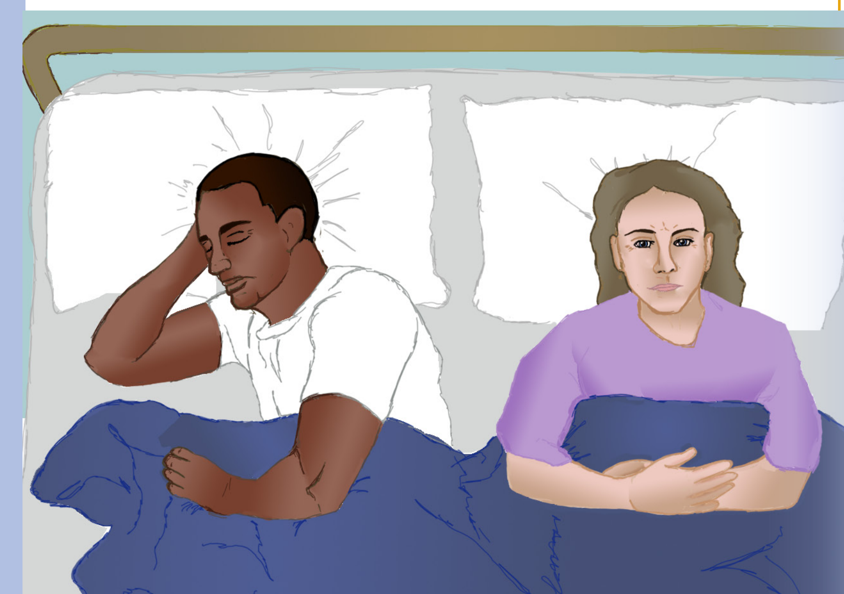
For as long as he can remember, Michael's been fascinated by hardware. When he was a kid, John and Lucy were constantly on his case for taking apart all the electronics in the house. Michael decided to put those interests to work by enrolling in the electronics engineering program at the community college across state. He hopes to use his degree to get a good job and support a family one day.

It's not an easy path, though. Michael can't ask his parents for help, because he knows they can't afford it. He received a Pell Grant to put toward his tuition, but while it's a huge help, he's still thousands of dollars short of covering his college expenses.

John's seen enough people called into the foreman's office to know what's coming. He sits down across from his boss and listens patiently to all the reasons his job has been eliminated, including the slow demise of the manufacturing industry.

That night, he goes home and gently breaks the news to his wife. He's never seen her so terrified.

Every day after that, John pounds the pavement, but he can't find a job. He successfully applies for unemployment insurance, but while it's a crucial source of income, it's far from enough to put the family on stable footing. John needs another answer.



Lucy lies awake at night staring at the ceiling. In her head, she tries to reconcile their expenses and their income, but the math just doesn't work. She realizes with a sinking feeling that she needs to pick up more hours at her job.

But what does that mean for Alice? They don't have relatives in the area, and they can't afford to send her to a child care center. With Lucy at work and John away all day trying to find a job, who will care for Alice and support her healthy development?

Lucy's haunted by uncertainty.

It started out as a part-time job, but lately Michael's been picking up more and more hours. He's committed to his education, but as he's crushed by expenses, he has no choice but to cut back on his classes to accommodate work.

It's affecting his performance too. The stress of scraping to make ends meet and too many sleepless nights are reflected in his grades. He begins to wonder if he has what to takes to complete his degree and realize his dream.

OVER **11 MILLION** CHILDREN **UNDER 13** ARE **ELIGIBLE** FOR **CHILD CARE** UNDER FEDERAL RULES **BUT DON'T GET HELP.**

HOME VISITING

In her search for affordable child care, Lucy learns about voluntary home visiting services provided by the state. The program matches parents with professionals who come to the home to provide training and support that promote positive parenting interactions, early language and literacy, and other strategies for healthy development.

It turns out the Howards are eligible for other supports too. During their first visit, the home visitor explains other programs that can help Alice and her family.

In the long-run, home visitation and other supports will pay big dividends for Alice, including stronger development and an increased likelihood of completing high school.

EARLY HEAD START

The federal Early Head Start program provides comprehensive early childhood education to low-income kids under age three, including early learning, medical and mental health services, and parental support. Research shows it strongly benefits cognitive, language, and social-emotional development.

FOOD ASSISTANCE

The Supplemental Nutrition Assistance Program (SNAP) helps low-income families pay for food. This highly effective program keeps over 45 million Americans from going hungry each month. It's also a major boon to the economy. Every $5 in new SNAP benefits generates $9 of economic activity.

HEALTH INSURANCE

Medicaid and the Children's Health Insurance Program provide free or low-cost coverage to nearly 60 million low-income Americans, ensuring their many challenges are not compounded by unmet medical needs. In fact, Medicaid is more comprehensive than many traditional plans.

HOW CLASP PROTECTS CHILDREN & PUTS FOOD ON THE TABLE

CLASP's comprehensive approach makes an impact at every level. Our data and analysis show what's working and what's not; our advocacy prevents budget cuts and sharpens policies; and our work on the ground with state officials and in communities makes sure benefits programs are properly implemented and working for real people. We're also one of the nation's leading proponents of home visiting, which serves as a gateway to these other services for families struggling to stay afloat and raise healthy, happy children.

THE AVERAGE FULL-TIME COMMUNITY COLLEGE **STUDENT** HAS OVER **$6,000** IN **UNMET NEED**

Michael is falling further and further behind. After months of trying to balance his school and work lives and the stress of his financial situation, he's seriously considering dropping out of college.

Determined to prevent that, he goes to see his school advisor. It's the best decision he could have made. Michael's advisor explains that he's eligible for numerous federal programs that can help him reduce his unmet financial need and stay enrolled and focused on school full-time. With his advisor's help, Michael successfully applies for the benefits he needs. This short-term investment in Michael's education and wellbeing will help him complete his degree, get a family-sustaining job, and be a contributing taxpayer for the rest of his life.

HEALTH CARE

The Affordable Care Act provides critical new insurance options, including expanded access to Medicaid, for young adults ages 18 to 34, who are twice as likely as older adults to be uninsured. Advisors like Michael's can make sure students know their options. The care they receive through new no-cost and low-cost insurance options makes students less likely to grapple with medical costs and more likely to finish school.

TAX CREDITS

The American Opportunity Tax Credit allows students to receive up to $2,500 as a refundable tax credit based on their tuition payments, easing the burden on people like Michael.

SNAP BENEFITS

Like his parents, Michael is eligible for SNAP (Supplemental Nutrition Assistance Program) benefits. By ensuring access to nutritious meals, the program supports his physical and cognitive wellbeing, allowing him to focus in class and perform academically.

HOW CLASP MAKES SURE STUDENTS GET HELP

School administrators want to do the right thing for their students, but many lack the training and infrastructure. CLASP's Benefits Access for College Completion (BACC) program helps community colleges develop and institutionalize policies that connect low-income students to a wide array of public benefits.

CLASP is working with seven select community and technical colleges to test out innovative approaches, such as creating new campus centers dedicated to helping students with their finances, finding public and private funding for schools to employ "benefit screeners," creating new partnerships with human services agencies, and launching campus-wide outreach campaigns to make sure all low-income students know where to go for support.

BACC means more students getting help, completing their degrees, and becoming lifelong contributors to a vibrant economy. A small investment now leads to big dividends over time.

ALMOST **50 MILLION** AMERICANS LACK THE WORK SKILLS THEY NEED TO JOIN THE MIDDLE CLASS

John realizes that to get a good job paying a family-supporting wage, he's going to need new skills. He learns about a **one-year certificate program** that could help him become a **pharmacy technician**—a more stable field than manufacturing.

He decides to visit the **local college** and speak with an administrator about how to **finance his training.**

John's worried he won't qualify for financial aid because of the income he made earlier in the year. But the administrator uses his **special status** as a **"dislocated worker"**—someone laid off and unlikely to find a job in his old field—to **adjust his income.**

Like his son, John qualifies for a **Pell Grant** that helps cover a large portion of his tuition.

The Pell Grant is a good start, but John needs to identify other opportunities. He visits his local **one-stop career center,** where a counselor works closely with John and his college to figure out what other programs he may be eligible for. As a qualified dislocated worker under the federal **Workforce Investment Act**, John gets access to job search assistance, counseling, and other employment services to complement his training.

John's unemployment insurance and the other benefits the family receives keep them afloat while he completes his training.

One year later, John **receives his certificate**. And after coordinating with his career center counselor, John **lands a job** as a pharmacy technician at the **local hospital**.

He's never looked so happy as when he delivers the news to his family.

HOW CLASP CREATES A STRONGER WORKFORCE

Postsecondary education and credentials are key to individuals' economic mobility and the overall health of our economy. The Center for Postsecondary and Economic Success (C-PES) at CLASP advocates for better policies, more investment, and political will to increase the number of low-income adults who earn postsecondary credentials—opening doors to good jobs, career advancement, and economic mobility.

We work to align education, training, and support systems at the federal, state, and local levels toward a shared goal of postsecondary and economic success for low-income adults and disadvantaged youth. That means identifying, promoting, and implementing effective practices so that they become the new way of doing business. CLASP has a toolkit to help states find and use federal resources to do just that. When these systems are properly coordinated, people like John receive the full range of supports they need to secure postsecondary credentials, get good jobs, and become self-sufficient economic contributors. Modest investments in workers' education and training create a stronger workforce, increase wages, and produce more consumer demand.

EVERYONE DESERVES A FIGHTING **CHANCE**

It's been a long road for the Howards. Many challenges remain, but they're prepared to overcome them.

John's job at the hospital couldn't be going better. The good wage he's earning allows Lucy to care for Alice full-time and give Kyle the attention he deserves. And thanks to the voluntary home visits she received earlier, Lucy has the skills and knowledge to best support her children's growth.

Michael's financial situation has stabilized, and his school performance is improving by leaps and bounds. He's on track to complete his degree and can't wait to start his career and have his own family one day.

When Michael comes home for Thanksgiving, the Howards gather for dinner. No one goes hungry that night. Thanks to all their hard work and the crucial supports they accessed when things fell apart, there's plenty of food to eat. And for perhaps the first time, they truly believe the future is bright.

A BETTER FUTURE FOR LOW-INCOME PEOPLE

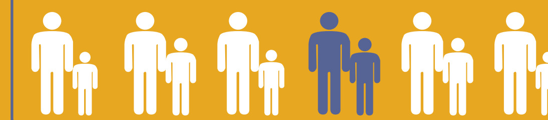
At CLASP, we reject the idea that poverty's unsolvable. We know how to fix it: supporting children's development, career pathways that break down barriers, and a strong safety-net to catch people when they fall.

Every day, we fight to build and expand effective programs that create real change for real people. We believe in a future where poverty is gone, communities are thriving, and justice for all is not a goal but a reality.

If we all work together and make smart investments, that world is in reach.

CLASP AT WORK IN 2012

In 2012, more than **6 million children** under 6 lived **in poverty** in the U.S. Head Start served **1,146,468** children and pregnant women.



946,011
children (ages 3-5) served between 2011-12

167,517
children (ages 0-3) served between 2011-12

51,299 fewer children will receive access to Head Start **in 2013**

5,966 fewer children will receive access to Early Head Start **in 2013**

ACCESS TO CHILD CARE & EARLY EDUCATION

CLASP continued its fight to give children the healthy futures they deserve. High-quality early childhood programs from birth to age five are critical to put low-income infants, toddlers, and preschoolers on a path toward healthy cognitive and emotional development and success in adulthood. But far too many children can't access these supports.

In 2012, we released many publications, including two toolkits for state and local policymakers—*Home Away From Home: A Toolkit for Planning Home Visiting Partnerships with Family, Friend*, and *Neighbor Caregivers and Putting it Together: A Guide to Financing Comprehensive Services in Child Care and Early Education*—laying out how states can ensure every child has access to comprehensive early childhood services. And to make these ideas a reality, CLASP gave expert advice to federal and state policymakers and advocates on the ground across the country.

We also worked with partner groups to protect funding for early childhood education from severe budget cuts, including small increases in the 2013 Health and Human Services spending bill, which helped lessen the blow of coming sequestration. CLASP also contributed to the development of the Infant and Toddler Care Improvement Act and the Child Care and Development Block Grant Act of 2013.

Looking forward, CLASP will play a prominent role in the national campaign to advance President Obama's birth-to-five early learning plan, which includes universal pre-kindergarten and new investments in Early Head Start-child care partnerships and home visiting programs.

A VISION FOR CHILD WELFARE

CLASP continued to rally policymakers and experts around a common sense vision for reforming child welfare financing to more effectively serve children and families. In 2012, we worked closely with key child welfare directors to build consensus among state administrators and policymakers.

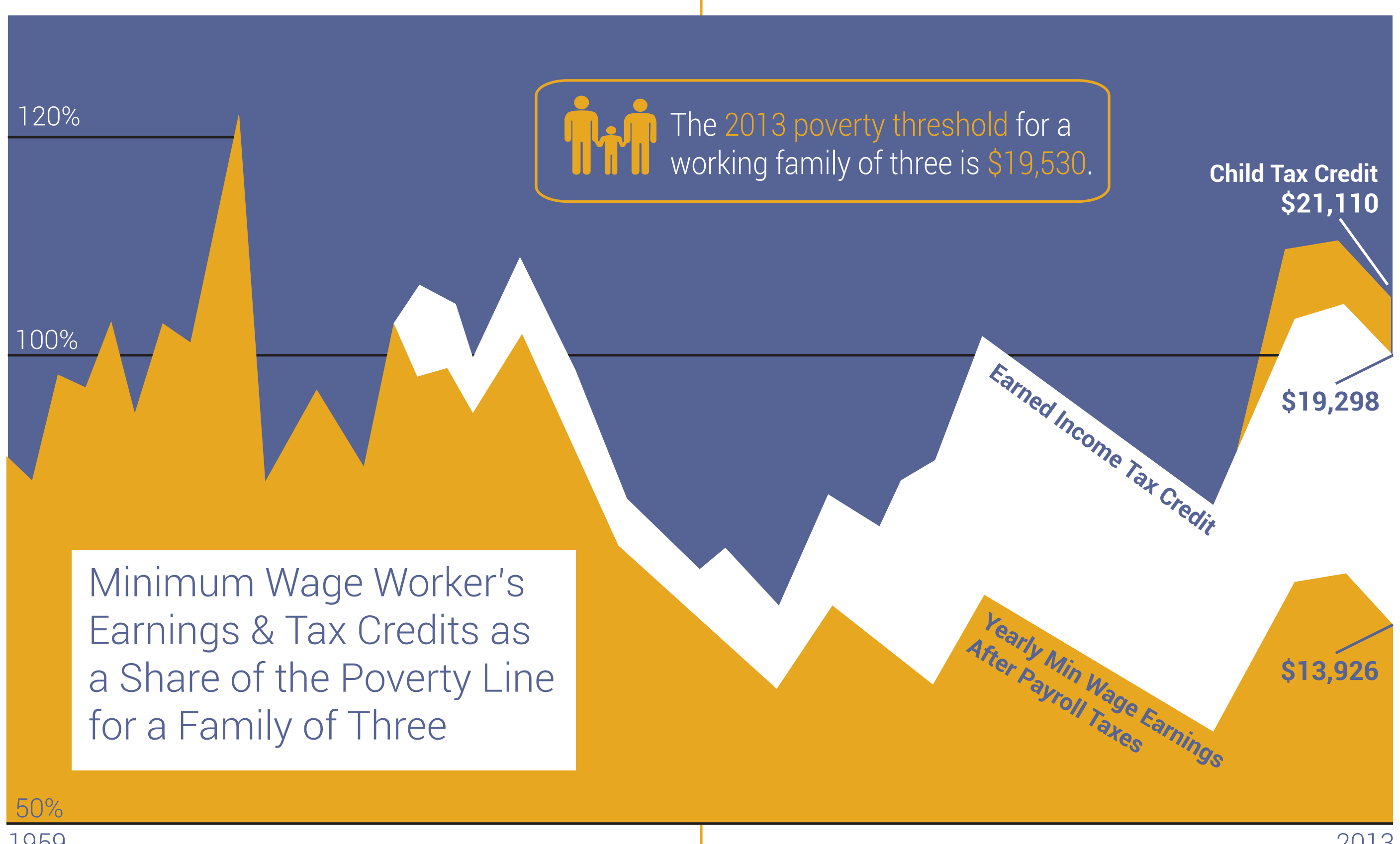
Additionally, CLASP worked with states to implement options available under the 2008 Fostering Connections to Success and Increasing Adoptions Act. Thirty states and one tribe have now been approved to offer kinship guardianship assistance and 16 states have been approved to extend foster care, adoption assistance, and guardianship assistance to young people beyond age 18. This is critical to preventing young people from falling through cracks and into poverty.

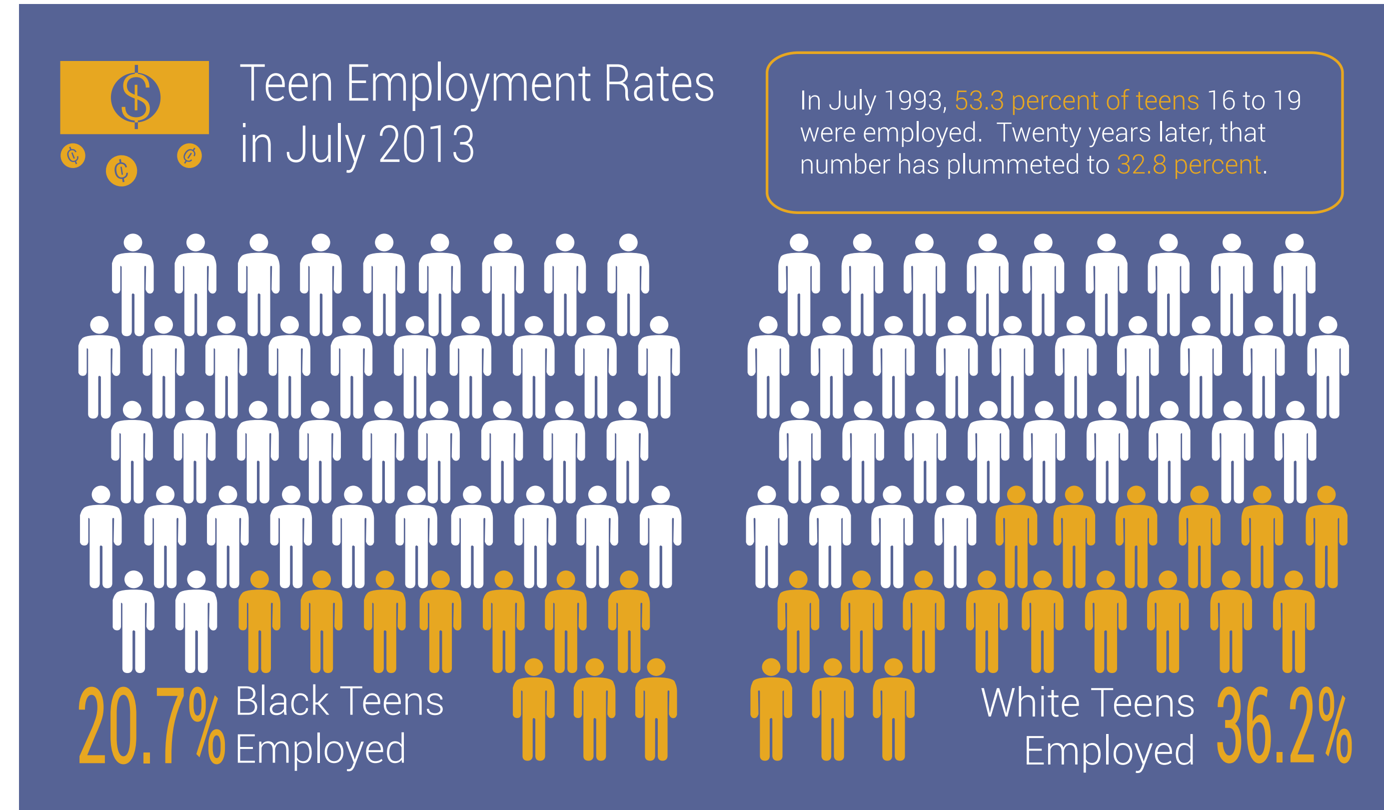
PROTECTING SUPPORTS FOR WORKING FAMILIES

With the economy still sluggish and a partisan battle raging over the federal budget, CLASP fought in 2012 to defend and expand critical supports for working families. Building on our work on the TANF Emergency Fund, we continued to promote subsidized employment to ensure disadvantaged populations share in job growth. Funding for subsidized jobs was included in the Administration's proposed American Jobs Act and the Pathways Back to Work legislation introduced in both the House and Senate. CLASP also made the case for work sharing (short-term compensation) as a way to avoid layoffs, providing expert advice to states in implementing these programs.

SNAP, refundable tax credits, and unemployment insurance all came under attack over the last year, even though these programs have historically received bipartisan support. CLASP responded with advocacy highlighting how these programs lift millions out of poverty and drive economic growth. We helped fight off eligibility cuts and unfair requirements, including proposals that would limit access to unemployment insurance for those without high school diplomas and deny the child tax credit to children whose parents lack Social Security numbers.

Preventing cuts is critical but simply not enough. Moving forward, CLASP will aggressively advocate for fiscally responsible policies expanding access to supports for working families while growing the economy.





A PIPELINE TO THE FUTURE FOR VULNERABLE YOUTH

When youth fail to complete their high school education, they are at high risk of poverty in both the near and long term. Their lack of education leads to an inability to get jobs that pay family-sustaining wages, putting their children at a severe disadvantage and consigning future generations to poverty. CLASP works to shore up federal policies and funding to keep vulnerable youth on the path to education completion and success in the job market.

In 2012, CLASP provided expert advice to help the White House Council for Community Solutions, the Annie E. Casey Foundation, and Opportunity Nation better leverage their resources to effectively serve disconnected youth. We also advised the Robert Wood Johnson Foundation on the development of a new portfolio, Forward Promise, that focuses on education, employment, and health outcomes for boys and young men of color in vulnerable communities. Our national advocacy efforts helped the City of Los Angeles secure $12 million in federal funding and launch a city-wide dropout recovery initiative.

CLASP also elevated major issues of black male achievement and laid the groundwork for a major initiative in 2013 by bringing together partners from academia, civil rights organizations, and youth and education policy to elevate and address the unique and urgent challenges facing boys and young men of color in educational attainment and the labor market.

MAKING COLLEGE AFFORDABLE FOR LOW-INCOME PEOPLE

Education is the gateway out of poverty, but high costs prevent many low-income people from enrolling in college or completing their degrees. The Pell Grant program is one of our best tools for addressing affordability, but while there is a major need to expand the program, some members of Congress put it on the chopping block in 2012.

As a co-founder of the Save Pell coalition, CLASP educated policymakers and advocates about the devastating impact Pell cuts would have on real individuals, as well as on businesses that rely on an educated workforce. These efforts successfully prevented deep cuts and eligibility changes like those proposed by House Budget Chairman Paul Ryan, ensuring almost ten million low-income students could attend college or career training with support from Pell.

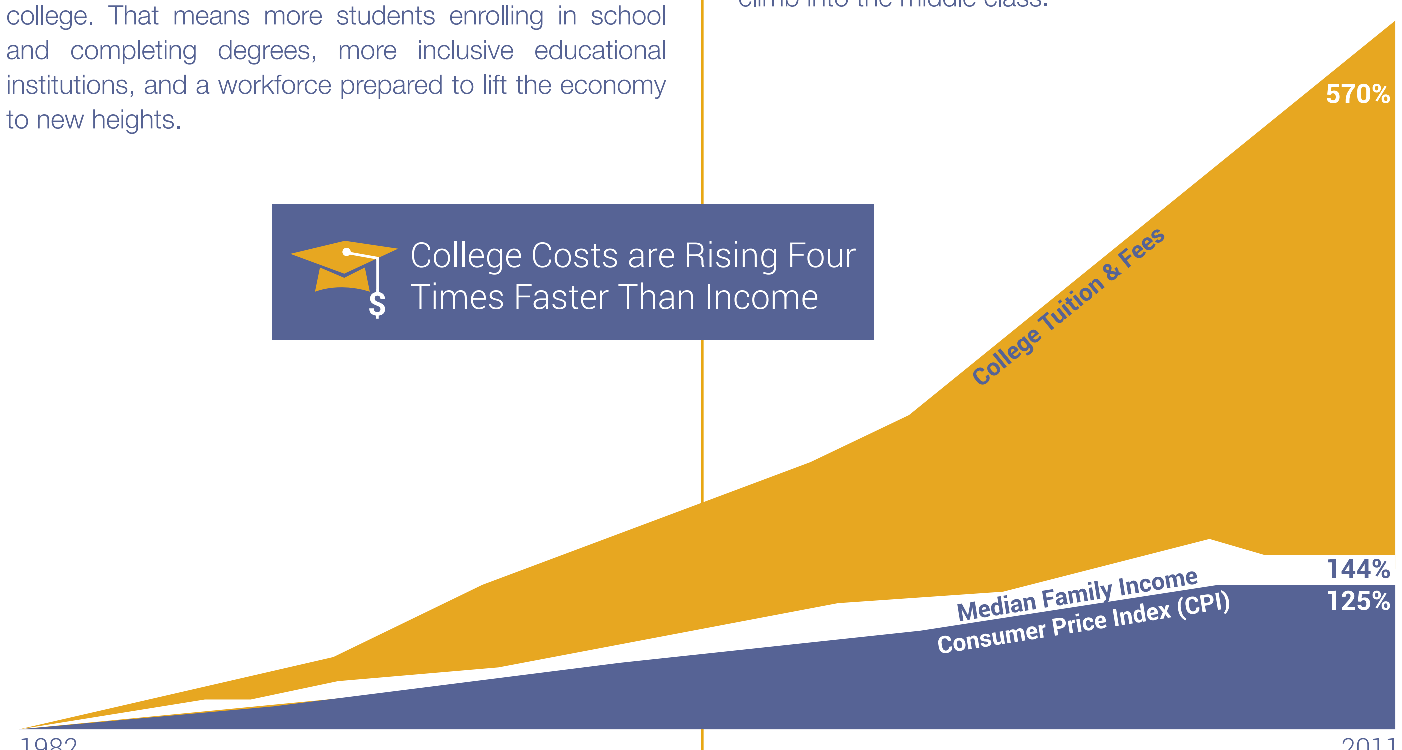
CLASP also continued its Benefits Access for College Completion (BACC) initiative with support from the Ford Foundation, Kresge Foundation, Lumina Foundation, Open Society Foundations, and Annie E. Casey Foundation. BACC is a partnership with seven community and technical colleges to test funding models and policies that help schools connect low-income students to public benefits like health insurance and food stamps to close the gap between financial aid and the cost of attending college. That means more students enrolling in school and completing degrees, more inclusive educational institutions, and a workforce prepared to lift the economy to new heights.

BUILDING CAREER PATHWAYS FOR ADULT WORKERS

Postsecondary credentials are essential to getting good jobs that pay family-sustaining wages in today's economy. If our education and workforce systems don't adapt, millions of low-income people will be left behind. Career pathways is an emerging approach to this issue that helps workers progressively gain basic skills, postsecondary education, and training, as well as supportive services, in specific occupations. Each step builds on the last and is tailored to the needs of each worker, helping them progress and succeed in a competitive job market.

In 2012, CLASP launched the Alliance for Quality Career Pathways with support from the Joyce Foundation and James Irvine Foundation. The goal of AQCP is simple: identify what makes a career pathways system high-quality and create metrics and indicators to measure its success. Reform is only possible when we know what works and what doesn't. AQCP released its "Beta Framework" in July 2013. When the framework is finalized, states across the country will have access to the models and best practices needed to help adult workers realize career success and climb into the middle class.

College Costs are Rising Four Times Faster Than Income



A BETTER BALANCE FOR WORK & FAMILY

No one should ever have to choose between employment and their health or the health of family. But across the country, many workers face that reality every day.

CLASP has long been a leader in the "paid leave" movement. Last year, we raised public awareness about highly successful earned sick days laws in Washington, D.C. and San Francisco—working with small business owners to get the word out nationwide through social and print media, including the *Wall Street Journal*, that paid leave isn't just the right thing to do for families but also reduces sickness in the workplace and raises productivity. Additional cities and the state of Connecticut have followed suit, passing their own measures to ensure workers can take a sick day without losing wages or their jobs. CLASP is working on the federal Healthy Families Act to provide sick days around the country, and has also worked with Members of Congress and their staff to lay the groundwork for the FAMILY (Family and Medical Leave Insurance) Act. Introduced in 2013, the FAMILY Act would give every worker some wage replacement under federal law when taking time off to address a serious illness or care for a new child or sick family member.

PRESERVING LEGAL AID

CLASP remained at the forefront of national efforts to preserve and improve the civil legal assistance system. It continued to represent civil legal aid programs before the Board of the Legal Services Corporation and provided information and assistance to numerous civil legal aid programs. CLASP also presented at a forum on Turner v. Rodgers and child support, sponsored by the Access to Justice Initiative of the Department of Justice and the child support enforcement office of the Department of Health and Human Services. Finally, CLASP worked with the National Legal Aid & Defender Association in Congress to prevent cuts in funding for the Legal Services Corporation and its grantees.

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2012 Organizational Contracts

National Legal Aid and Defender Association
The Urban Institute

Statement of Activities & Change in Net Assets

REVENUE

Foundation grants	$ 5,494,988
Contributions	72,256
Investment income	17,011
Other revenue	24,183
Total revenue	**$ 5,608,438**

EXPENSES

Program services	$ 5,190,394
Supporting Services:	
Management and General	45,640
Fundraising	156,879
Total supporting services	202,519
Total expenses	**$ 5,392,913**
Change in net assets before other item	**$ 215,525**

OTHER

Provision for deferred rent abatement	(23,401)
Change in net assets	192,124
Net assets at beginning of year	5,094,507
NET ASSETS AT END OF YEAR	**$ 5,286,631**

Statement of Financial Position

ASSETS

CURRENT ASSETS	**2012**
Cash and cash equivalents	$ 2,134,164
Investments	736,289
Receivables:	
Grants receivable, current portion	2,352,805
Other	30,893
Prepaid expenses	94,332
Total current assets	5,348,483
FURNITURE AND EQUIPMENT	
Equipment	292,829
Less: Accumulated depreciation	(195,617)
Net furniture and equipment	97,212
NON-CURRENT ASSETS	
Grants receivable, net of current maturities	395,000
Deposits	39,160
Total non-current assets	434,160
TOTAL ASSETS	**$ 5,879,855**

Statement of Financial Position

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Capital lease obligation, current portion	$ 12,956
Accounts payable and accrued liabilities	170,119
Accrued salaries and related benefits	202,373
Total current liabilities	385,448
NON-CURRENT LIABILITIES	
Capital lease obligation, long-term portion	41,315
Deferred rent abatement	166,461
Total non-current liabilities	207,776
Total liabilities	593,224
NET ASSETS	
Unrestricted	641,296
Temporarily restricted	4,645,335
Total net assets	5,286,631
TOTAL LIABILITIES AND NET ASSETS	**$ 5,879,855**

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