

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2011

Open to Public

Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2011 calendar year, or tax year beginning 07-01, 2011, and ending 06-30, 2012	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ALI FORNEY CENTER, INC. Doing Business As Number and street (or P.O. box if mail is not delivered to street address) 224 West 35th Street Room/suite 1500 City or town, state or country, and ZIP + 4 New York, NY 10011
D Employer identification no. 30-0104507	E Telephone number (212) 206-0574
F Name and address of principal officer Carl Siciliano Same as C above	G Gross receipts \$
H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(c) Group exemption number
J Website www.aliforneycenter.org	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation 2002 M State of legal domicile NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities Ali Forney Center, Inc's primary function is to provide a day center and temporary shelter for LGBTQ youth.	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a)	3 14
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 14
5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5 136
6 Total number of volunteers (estimate if necessary)	6 200
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
7b Net unrelated business taxable income from Form 990-T, line 34	7b 0
Revenue	
8 Contributions and grants (Part VIII, line 1h)	Prior Year 4,393,031 Current Year 5,262,140
9 Program service revenue (Part VIII, line 2g)	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	124 131
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	152,147 259,321
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,545,302 5,521,592
Expenses	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,818,372 3,596,789
16a Professional fundraising fees (Part IX, column (A), line 11e)	0
16b Total fundraising expenses (Part IX, column (D), line 25)	68,201
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,418,693 1,848,937
18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	4,237,065 5,445,726
19 Revenue less expenses - Subtract line 18 from line 12	308,237 75,866
Net Assets or Fund Balances	
20 Total assets (Part X, line 16)	Beginning of Current Year 747,865 End of Year 1,025,058
21 Total liabilities (Part X, line 26)	450,632 651,959
22 Net assets or fund balances - Subtract line 21 from line 20	297,233 373,099

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Carl Siciliano Signature of officer	Date 3/14/2013			
	Carl Siciliano, Executive Director Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Hermes M Baticulon	Preparer's signature Hermes M Baticulon	Date 05-10-2013	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> if PTIN	PTIN P01274668
	Firm's name Padilla and Company LLP	Firm's EIN 718-558-5858			
	Firm's address 175-61 Hillside Avenue Ste 200 Jamaica NY 11432	Phone no			

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

EEA

Form 990 (2011)

C-16

12

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

- 1 Briefly describe the organization's mission:
Ali Forney Center, Inc's primary function is to provide a day center and temporary shelter for LGBTQ youth.
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O
- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 1,098,643 including grants of \$) (Revenue \$)
The Day Center brings professional services to LGBTQ homeless youth under one roof in a setting that is both affirming and accessible. AFC serves close to 300 LGBTQ youths daily by providing initial psycho-social assessments to best serve each client. AFC provides HIV Testing, counseling mental health treatment through psychiatric services and therapeutic counselors. Substance abuse counseling and counselors for survivors of domestic violence is also provided. AFC has a mobile outreach team with a van to engage street involved youth. AFC also provides an on-site legal clinic at the Day Center.

4b (Code) (Expenses \$ 2,519,074 including grants of \$) (Revenue \$)
The Emergency Housing program consists of different sites in Brooklyn and Queens that provide temporary housing for LGBTQ youth in safe, nurturing and staff-supervised apartments. The shelters offer these young people a secure and comfortable place of up to 30 days in the crisis shelter and up to 6 months in HOPWA funded site away from the difficulties of street life.

The Transitional Housing program allows LGBTQ youth to reside in Transitional Housing programs for up to two years while Ali Forney assists them in gaining employment and continuing their educations. This program currently serves up to thirty youth at any given time.

4c (Code) (Expenses \$ 472,811 including grants of \$) (Revenue \$)
Ali Forney's Camp Site provides vocational / educational life skills programming for LGBTQ youth, case management, supportive groups and individual therapy. Ali Forney's Camp Site provides drop-in services for homeless LGBTQ youth seeking housing and other AFC services. They provide job training and skills for LGBTQ homeless young persons.

4d Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **4,090,528**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	<input type="checkbox"/>	<input type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	74	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	136	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		X
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI ☒ **X**

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 14		
If there are material differences in voting rights among members of the governing body, or			
If the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b Enter the number of voting members included in line 1a, above, who are independent	1b 14		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **► NY**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **► Jose German (212) 222-3427 224 West 35th Street New York, NY 10001**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former officer	Former key employee			
(1) Bill Shea Member	1.00	X							0	0	0
(2) Corey Johnson Member	1.00	X							0	0	0
(3) Desmond Smith Member	1.00	X							0	0	0
(4) Erin Law Member	1.00	X							0	0	0
(5) Franklin Stevens Board Chair	1.00	X		X					0	0	0
(6) Gregory Johnson Member	1.00	X							0	0	0
(7) Jaso Rudman Member	1.00	X							0	0	0
(8) Jeffrey Banks Member	1.00	X							0	0	0
(9) Jon Mallow Member	1.00	X							0	0	0
(10) Kyler Merker Vice Chairman	4.00	X		X					0	0	0
(11) Neil Koenigsberg Member	1.00	X							0	0	0
(12) Richard Tazik Member	1.00	X							0	0	0
(13) Vicki Barbero Secretary	1.00	X							0	0	0
(14) William Greene Treasurer	1.00	X		X					0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and director/trustee)							(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer	Director	Trustee	Key Employee	Highest Compensated Employee	Former Officer				
(15) Carl Siciliano Executive Director	35.00		X					149,592	0	0	
(16)											
(17)											
(18)											
(19)											
(20)											
(21)											
(22)											
(23)											
(24)											
(25)											
1b Sub-total								149,592	0	0	
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)								149,592	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization

1

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

EEA

Form 990 (2011)

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	3,698,029		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,564,111		
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f		5,262,140		
Program Service Revenue	2a	Business Code				
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f				
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		131	131
4		Income from investment of tax-exempt bond proceeds				
5		Royalties				
6a		Gross rents	(i) Real	(ii) Personal		
b		Less rental expenses				
c		Rental income or (loss)				
d		Net rental income or (loss)				
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
b		Less cost or other basis and sales expenses				
c		Gain or (loss)				
d		Net gain or (loss)				
8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a	297,548		
b		Less direct expenses	b	75,244		
c		Net income or (loss) from fundraising events		222,304		222,304
9a		Gross income from gaming activities See Part IV, line 19	a			
b		Less direct expenses	b			
c		Net income or (loss) from gaming activities				
10a		Gross sales of inventory, less returns and allowances	a			
b		Less cost of goods sold	b			
c		Net income or (loss) from sales of inventory				
Miscellaneous Revenue		Business Code				
11a	Other	900099	37,017	37,017		
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d		37,017			
12	Total revenue. See instructions		5,521,592	37,148	0	222,304

EEA

Form 990 (2011)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	408,834	149,592	259,242	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,536,873	2,264,271	272,602	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	477,562	348,125	129,437	
10 Payroll taxes	173,520	128,742	44,778	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	37,250		37,250	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	253,412	67,698	185,714	
12 Advertising and promotion	4,710	60	4,650	
13 Office expenses	38,507	8,973	29,534	
14 Information technology				
15 Royalties	635,321	503,448	131,873	
16 Occupancy				
17 Travel	105,187	98,766	6,421	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	2,313		2,313	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	33,618		33,618	
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Program supplies	107,503	104,781	2,722	
b Food	172,117	172,094	23	
c Communication	76,844	58,298	18,546	
d Utilities	57,410	44,942	12,468	
e All other expenses	324,745	140,738	115,806	68,201
25 Total functional expenses. Add lines 1 through 24e	5,445,726	4,090,528	1,286,997	68,201
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
A s s e t s	1 Cash - non-interest-bearing	144,582	1	58,846
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	494,764	3	692,901
	4 Accounts receivable, net		4	6,003
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	21,426	9	64,778
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 209,230		
	b Less accumulated depreciation	10b 129,953	10c	79,277
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	70,486	15	123,253
16 Total assets. Add lines 1 through 15 (must equal line 34)	747,865	16	1,025,058	
L i a b i l i t i e s	17 Accounts payable and accrued expenses	338,300	17	451,876
	18 Grants payable		18	
	19 Deferred revenue	26,500	19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	85,832	25	200,083
	26 Total liabilities. Add lines 17 through 25	450,632	26	651,959
N e t A s s e t s B a l a n c e s	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	245,811	27	362,221
	28 Temporarily restricted net assets	51,422	28	10,878
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	297,233	33	373,099
	34 Total liabilities and net assets/fund balances	747,865	34	1,025,058

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,521,592
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,445,726
3	Revenue less expenses. Subtract line 2 from line 1	3	75,866
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	297,233
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	373,099

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		Yes	No
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	X	

EEA

Form 990 (2011)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

Name of the organization

ALI FORNEY CENTER, INC.

Employer identification number

30-0104507

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h:
a ☐ Type I b ☐ Type II c ☐ Type III-Functionally integrated d ☐ Type III-Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____
- (ii) A family member of a person described in (i) above? _____
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? _____
- h Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

EEA

Schedule A (Form 990 or 990-EZ) 2011

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	3,929,478	4,267,002	3,945,604	4,393,031	5,262,140	21,797,255
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	3,929,478	4,267,002	3,945,604	4,393,031	5,262,140	21,797,255
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						21,797,255

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	3,929,478	4,267,002	3,945,604	4,393,031	5,262,140	21,797,255
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,319	2,941	13,325	124	131	17,840
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)				24,074	37,017	61,091
11 Total support. Add lines 7 through 10						21,876,186
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage		
14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	99.64 %
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	99.78 %
16a 33 1/3% support test - 2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III

Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II

If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or bus under sec 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests - 2011. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 33 1/3% support tests - 2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ <input type="checkbox"/>		

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public
Inspection

ALI FORNEY CENTER, INC.

Employer identification number

30-0104507

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if

the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e g , recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06 and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- ☐ a Public exhibition
☐ b Scholarly research
☐ c Preservation for future generations
☐ d Loan or exchange programs
☐ e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990,

Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ☐ %
 b Permanent endowment ☐ %
 c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		78,900	25,160	53,740
d Equipment		130,330	104,793	25,537
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c))				79,277

Part VII Investments - Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)		

Part VIII Investments - Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) Security deposits	123,253
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	123,253

Part X Other Liabilities. See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Business line of credit	200,083
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	200,083

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	5,521,592
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	5,445,726
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	75,866
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	75,866

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	5,596,836
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	75,244
e	Add lines 2a through 2d	2e	75,244
3	Subtract line 2e from line 1	3	5,521,592
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	5,521,592

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	5,520,970
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	75,244
e	Add lines 2a through 2d	2e	75,244
3	Subtract line 2e from line 1	3	5,445,726
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	5,445,726

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Other revenues non included on Form 990 (Part XII, line 2d)

Fundraising direct expenses Part VIII: \$75,244

Part XIV Supplemental Information (continued)**02. Other expenses not included on Form 990 (Part XIII, line 2d)**

Fundraising direct expenses: \$75,244

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ ▶ See separate instructions

OMB No 1545-0047

2011

Open to Public Inspection

ALI FORNEY CENTER, INC.

Employer identification number

30-0104507



Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17
Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part III Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 fundraising (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events Add col (a) through col (c)
	Revenue			
1 Gross receipts	297,548			297,548
2 Less: Charitable contributions				
3 Gross income (line 1 minus line 2)	297,548			297,548
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	75,244			75,244
10 Direct expense summary Add lines 4 through 9 in column (d)				(75,244)
11 Net income summary Combine line 3, column (d), and line 10				222,304

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d)				()
8 Net gaming income summary Combine line 1, column d, and line 7				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

**Open to Public
Inspection**

Employer identification number

ALI FORNEY CENTER, INC.

30-0104507

01. Form 990 governing body review (Part VI, line 11)

Copy of Form 990 is provided to the Organization's governing body for review and approval
before it is filed.

02. Conflict of interest policy compliance (Part VI, line 12c)

Employees have an obligation to carry out their work responsibilities within guidelines
that prohibit actual or potential conflicts of interest. An actual or potential conflict
of interest occurs when an employee is in a position to influence a decision that may
result in a personal gain for that employee, a relative of the employee or a person
closely associated with an employee, as a result of the Organization's programs or
operations. For the purposes of this policy, a relative is any person who is related by
blood, civil union or marriage, or whose relationship with the employee is similar to that
of persons who are related by blood, civil union or marriage, or who lives in the same
home as the employee.

03. CEO, executive director, top management comp (Part VI, line 15a)

The compensation is determined by the board and the availability of the budgeted fund.

04. Other officer or key employee compensation (Part VI, line 15b)

The compensation is determined by the board and the availability of the budgeted fund.

05. Form 990 unavailable to public (Part VI, line 18)

Form 990 is available upon request as well as online. Other governing documents, policies and
audited financial statements are available upon request.

Name of the organization

Employer identification number

ALI FORNEY CENTER, INC.

30-0104507

06. Governing documents, etc, available to public (Part VI, line 19)

Governing documents are available upon request.

ALI FORNEY CENTER, INC.

**AUDITED FINANCIAL STATEMENTS
IN ACCORDANCE WITH OMB CIRCULAR A-133**

**FOR THE FISCAL YEARS ENDED
JUNE 30, 2012 AND 2011**



ALI FORNEY CENTER, INC.

TABLE OF CONTENTS

	<u>PAGES</u>
PART I - FINANCIAL SECTION	
Independent Auditor's Report	1 - 2
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	4
Statements of Cash Flows	5
Statements of Functional Expenses	6
Notes to the Financial Statements	7 - 14
PART II - COMPLIANCE AND INTERNAL CONTROL SECTION	
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	15 - 16
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with <i>OMB Circular A-133</i>	17 - 18
Schedule of Expenditures of Federal Awards	19
Notes to the Schedule of Expenditures of Federal Awards	20
Schedule of Findings and Questioned Costs	21 - 23

PART I - FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Ali Forney Center, Inc.

We have audited the accompanying statements of financial position of Ali Forney Center, Inc. (the "Agency") as of June 30, 2012 and 2011, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended and have issued our report thereon dated March 31, 2013. These financial statements are the responsibility of the management. 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 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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audits provide 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 the Agency as of June 30, 2012 and 2011, and the changes in its net assets and cash flows for the years 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 March 31, 2013 on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audits.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying account 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 schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Padilla and Company, LLP

Jamaica, New York

March 31, 2013

ALI FORNEY CENTER, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2012 AND 2011

ASSETS	2012	2011
Current Assets		
Cash and cash equivalents (Note 3)	\$ 58,846	\$ 144,582
Due from grantors (Note 4)	692,901	494,764
Accounts receivable	6,003	-
Prepaid expenses	64,778	21,426
Total Current Assets	<u>822,528</u>	<u>660,772</u>
 Property and Equipment (Note 5)	 79,277	 16,607
 Other Assets		
Security deposits	123,253	70,486
Total Assets	<u><u>\$ 1,025,058</u></u>	<u><u>\$ 747,865</u></u>
 LIABILITIES AND NET ASSETS		
Current Liabilities		
Accrued expenses and accounts payable (Note 6)	\$ 451,876	\$ 338,300
Business line of credit (Note 7)	200,083	85,832
Deferred revenue	-	26,500
Total Liabilities	<u>651,959</u>	<u>450,632</u>
 Net Assets		
Temporarily restricted (Note 8)	10,878	51,422
Unrestricted	362,221	245,811
Total Net Assets	<u>373,099</u>	<u>297,233</u>
 Total Liabilities and Net Assets	 <u><u>\$ 1,025,058</u></u>	 <u><u>\$ 747,865</u></u>

The accompanying notes are an integral part of the financial statements.

ALI FORNEY CENTER, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	Unrestricted	Temporarily Restricted	2012	2011
Revenues, gain and other support				
NYC Department of Youth and Community Development	\$ -	\$ 1,320,520	\$ 1,320,520	\$ 716,448
Housing and Urban Development	-	943,153	943,153	967,912
Individual contributions	770,408	-	770,408	261,177
Foundation grants	575,821	24,229	600,050	625,653
HOPWA - Department of Health and Mental Hygiene	-	432,000	432,000	431,663
NYS Department of Health	-	363,467	363,467	323,272
SAMHSA - Department of Health and Human Services	-	360,308	360,308	282,236
Public Health Solutions	-	327,726	327,726	582,096
ACF - Department of Health and Human Services	-	201,018	201,018	61,062
Corporate contributions	163,475	-	163,475	91,513
OVW - Department of Justice	-	77,564	77,564	50,000
Interest and other income	37,148	-	37,148	168,213
	<u>1,546,852</u>	<u>4,049,984</u>	<u>5,596,836</u>	<u>4,561,245</u>
Net assets released from restrictions:				
Satisfaction of program restrictions	4,090,528	(4,090,528)	-	-
Total revenues, gain and other support	<u>5,637,380</u>	<u>(40,544)</u>	<u>5,596,836</u>	<u>4,561,245</u>
Expenses				
Program services				
Housing program	2,519,074	-	2,519,074	1,828,733
Day center and outreach program	1,098,643	-	1,098,643	1,106,366
Drop-in center and vocational life skills	472,811	-	472,811	468,798
Total program services	<u>4,090,528</u>	<u>-</u>	<u>4,090,528</u>	<u>3,403,897</u>
Support services				
Management and general	962,573	-	962,573	617,500
Development and fundraising	467,869	-	467,869	231,611
Total support services	<u>1,430,442</u>	<u>-</u>	<u>1,430,442</u>	<u>849,111</u>
Total expenses	<u>5,520,970</u>	<u>-</u>	<u>5,520,970</u>	<u>4,253,008</u>
Change in net assets	116,410	(40,544)	75,866	308,237
Net assets at beginning of year	245,811	51,422	297,233	1,632
	<u>362,221</u>	<u>10,878</u>	<u>373,099</u>	<u>309,869</u>
Adjustment to net assets	-	-	-	(12,636)
Net assets at end of year	<u>\$ 362,221</u>	<u>\$ 10,878</u>	<u>\$ 373,099</u>	<u>\$ 297,233</u>

The accompanying notes are an integral part of the financial statements.

ALI FORNEY CENTER, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 116,410	\$ 256,815
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	33,618	13,283
Increase in due from grantors	(198,137)	(83,551)
Increase in accounts receivable	(6,003)	-
Increase in prepaid expenses	(43,352)	(6,294)
Increase in security deposits	(52,767)	(399)
Increase in accrued expenses and accounts payable	113,576	39,831
Increase (decrease) in deferred revenue	(26,500)	1,500
Decrease in temporarily restricted funds	(40,544)	(38,578)
Net cash provided by (used in) operating activities	(103,699)	182,607
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdowns (payments) on line of credit with Chase Bank	114,251	(38,081)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(96,288)	(11,532)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(85,736)	140,993
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	144,582	16,225
ADJUSTMENT TO NET ASSETS	-	(12,636)
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 58,846</u>	<u>\$ 144,582</u>

The accompanying notes are an integral part of the financial statements.

ALI FORNEY CENTER, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	Day Center and Outreach	Housing	Drop In Center and Vocational Life Skills	Total Program Services	Development and Fundraising	Management and General	2012	2011
Personnel Services								
Salaries	\$ 693,088	\$ 1,413,389	\$ 307,386	\$ 2,413,863	\$ 184,727	\$ 347,117	\$ 2,945,707	\$ 2,302,763
Fringe benefits	128,928	291,956	55,983	476,867	-	174,215	651,082	515,609
Total Personnel Services	822,016	1,705,345	363,369	2,890,730	184,727	521,332	3,596,789	2,818,372
Other than Personnel Services (OTPS)								
Occupancy	106,148	349,600	47,700	503,448	18,360	113,513	635,321	521,123
Contracted / professional fees	48,629	16,129	2,940	67,698	103,643	119,321	290,662	290,981
Food	32,110	114,412	25,572	172,094	-	23	172,117	120,885
Fundraising	-	-	-	-	143,445	-	143,445	25,591
Transportation / client travel	14,266	84,171	329	98,766	308	6,113	105,187	87,326
Communication	10,101	41,755	6,442	58,298	-	18,546	76,844	56,239
Program supplies	15,943	42,763	2,506	61,212	-	98	61,310	38,219
Utilities	-	39,091	5,851	44,942	-	12,468	57,410	44,379
Repair and maintenance	7,583	27,651	3,896	39,130	-	17,008	56,138	17,908
Equipment rental	6,760	26,941	3,147	36,848	1,547	9,638	48,033	21,372
Program supplies - household supplies	779	41,264	1,526	43,569	-	2,624	46,193	7,971
Insurance	3,616	2,460	-	6,076	-	33,842	39,918	45,823
Office supplies	4,840	2,592	1,541	8,973	1,861	27,673	38,507	48,863
Depreciation	-	-	-	-	-	33,618	33,618	13,283
Staff travel	6,169	3,029	6,809	16,007	1,951	1,478	19,436	9,714
Staff recruiting/ training/ dues	1,756	961	316	3,033	141	10,031	13,205	8,414
Youth stipends	12,071	50	-	12,121	-	-	12,121	7,200
Bank charges	-	-	-	-	677	9,167	9,844	7,558
Equipment under \$500	3,352	2,427	137	5,916	519	3,400	9,835	2,272
Recreations	1,562	6,875	394	8,831	-	553	9,384	5,104
Postage and printing	226	165	95	486	2,202	5,797	8,485	10,443
Laundry & clothing	579	7,556	1	8,136	-	-	8,136	6,605
Dues and subscriptions	-	-	30	30	2,847	4,743	7,620	2,913
Advertisement	-	60	-	60	1,490	3,160	4,710	4,745
Program supplies - beddings, linens	-	3,749	-	3,749	-	-	3,749	6,060
Interest expense	-	-	-	-	-	2,313	2,313	5,073
Miscellaneous expenses	-	-	210	375	4,151	6,114	10,640	18,572
Total OTPS	276,627	813,729	109,442	1,199,798	283,142	441,241	1,924,181	1,434,636
Total Expenses	\$ 1,098,643	\$ 2,519,074	\$ 472,811	\$ 4,090,528	\$ 467,869	\$ 962,573	\$ 5,520,970	\$ 4,253,008

The accompanying notes are an integral part of the financial statements.

ALI FORNEY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

1. NATURE OF ORGANIZATION

Ali Forney Center, Inc. (the "Agency") is a nonprofit organization incorporated in the State of New York in 2002. The Agency is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code and has been classified as a publicly-supported organization as described in Code Section 509 (a) and 170 (b) (A) (VI).

The Agency's mission is to protect lesbian, gay, bisexual, transgender, questioning (LGBTQ) youth from the harm of homelessness and to support them in becoming safe and independent as they move from adolescence to adulthood. Youth must be between ages 16 and 24 years old and residents of New York to be eligible to the programs.

The Agency has about 105 employees and 200 volunteers in the main office and in several program sites. The Agency screens applicants for eligibility to determine which program they can qualify. The Agency has several programs including temporary and emergency housing for the homeless LGBTQ, psychiatric and social services for LGBTQ youth with mental and substance abuse issues, testing and counseling for those AIDS and HIV high risk and infected youths, and assistance for LGBTQ youths to become self-sufficient and independent. The Agency also promotes awareness of the lives of homeless LGBTQ in the United States to generate responses from local and national level from government and private parties.

The major programs include the following: (a) Housing Opportunities for Persons with Aids (HOPWA), which provides temporary housing to LGBTQ youth diagnosed with HIV, acquired AIDS or at high risk for HIV infection that are homeless, (b) Substance Abuse and Mental Health Services (SAMHSA), which provides medical services and counseling to LGBTQ youth that has recurring mental health and/or substance abuse disorder, (c) Program of Public Health Solutions for HIV Care - Ryan White Program, which provides medical services and counseling LGBTQ youth living with HIV/AIDS or at high-risk for HIV infection, and (d) Housing and Urban Development (HUD) Supportive Housing Program, which provides temporary shelters to LGBTQ while assisting them in transitioning into successful permanent independent living.

ALI FORNEY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting and Financial Statement Presentation

Financial statement presentation follows the recommendations of the Accounting Standards Codification (ASC) in its Statement No. 958-205, *Financial Statements of Not-for-Profit Organizations*. Under ASC Statement No. 958-205, the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted.

Unrestricted net assets are not subject to donor-imposed stipulations.

Temporarily restricted net assets are subject to donor-imposed stipulations that may or will be met, either by action of the Agency and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets are subject to donor-imposed stipulations that must be maintained permanently by the Agency. Generally, the donors of these assets would permit the Agency to use all or part of the income earned on any related investments for general or specific purposes.

Revenue Recognition

Contributions are presented in accordance with the recommendations of ASC Statement No. 958-605, *Accounting for Contributions Received and Contributions Made*, whereby contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of donor restrictions.

All donor restricted support is reported as an increase in temporarily restricted net assets. When a restriction expires, that is, 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.

ALI FORNEY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated between the program and supporting services benefited. Such allocations are determined by management in accordance with grant provisions and/or other equitable bases.

Property and Equipment

Property and equipment are recorded at cost. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets.

The policy of the Agency is to capitalize property and equipment purchased for five hundred dollars (\$500) and over.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Agency's management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications

Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These reclassifications had no effect on previously reported results of operations or net assets.

ALI FORNEY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are considered to be all highly liquid debt instruments with original maturities of three months or less from date of purchase. Cash and cash equivalents for fiscal years ended June 30, 2012 and 2011 consist primarily of cash in banks and petty cash fund as follows:

	<u>2012</u>	<u>2011</u>
Savings Account	\$ 45,056	\$ -
Checking Account	6,117	-
Money Market	212	139,322
Petty Cash	7,461	5,260
	<u>\$ 58,846</u>	<u>\$ 144,582</u>

4. DUE FROM GRANTORS

This account consists of the following:

	<u>2012</u>	<u>2011</u>
Dept. of Youth and Community Development	\$ 304,155	\$ 203,233
Department of Health	235,225	105,658
HOPWA	115,763	82,801
Ryan White	37,758	9,476
Substance Abuse and Mental Health Services Administration	-	62,957
Communities of Color	-	17,667
Administrative for Children and Families	-	12,972
	<u>\$ 692,901</u>	<u>\$ 494,764</u>

As of the report date, all of these amounts were subsequently collected.

ALI FORNEY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

5. PROPERTY AND EQUIPMENT

This account consists of the following:

	Furnitures, Fixtures and Equipment	Leasehold Improvements	Total
Cost			
At July 1, 2011	\$ 103,242	\$ 9,700	\$ 112,942
Additions	27,088	69,200	96,288
At June 30, 2012	130,330	78,900	209,230
Accumulated Depreciation			
At July 1, 2011	90,035	6,300	96,335
Depreciation	14,758	18,860	33,618
At June 30, 2012	104,793	25,160	129,953
Net Book Value			
At July 1, 2011	13,207	3,400	16,607
At June 30, 2012	\$ 25,537	\$ 53,740	\$ 79,277

6. ACCRUED EXPENSES AND ACCOUNTS PAYABLE

This account consists of the following:

	2012	2011
Accounts payable	\$ 255,688	\$ 152,863
Accrued expenses	196,188	185,437
	<u>\$ 451,876</u>	<u>\$ 338,300</u>

As of the report date, \$433,126 were subsequently paid.

ALI FORNEY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

7. BUSINESS LINE OF CREDIT

The Agency has an existing line of credit of \$400,000 with J.P. Morgan Chase. Interest is payable at a rate equal to 10% interest rate, calculated based on the average daily balance. As of June 30, 2012 and 2011, the total amount of draw downs from the line of credit was \$200,083 and \$85,832, respectively.

8. TEMPORARILY RESTRICTED NET ASSETS

This represents government and foundation grants received for the year under audit but intended for program expenditures pertaining to subsequent years.

	<u>2012</u>	<u>2011</u>
Office of Violence against Woman	\$ 10,878	\$ 10,878
The Paul Rappaport Foundation	-	40,544
Total	<u>\$ 10,878</u>	<u>\$ 51,422</u>

9. CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of demand deposit accounts in financial institutions which, from time to time, exceed the Federal Depository Insurance coverage limit of \$250,000. However, the Agency has not experienced any losses.

ALI FORNEY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

10. COMMITMENTS

The estimated lease commitments for the succeeding years are as follow:

	<u>Monthly Rent</u>	<u>Term</u>	<u>Total Future Commitments</u>
Anastasios Mousouras	\$ 4,000	10/1/2011 to 9/30/2012	\$ 12,000
Clinton Hill Lofts LLC	3,050	4/1/2012 to 3/31/2013	27,450
D & K Holdings LLC	3,600	10/1/2011 to 9/30/2012	10,800
Episcopal Community	1,000	11/1/2011 to 10/31/2012	4,000
Flemister Inc.	8,886	1/26/2012 to 1/25/2013	62,202
Gardem Spires Associate LLC	3,400	2/1/2012 to 1/31/2013	23,800
Gart Property	3,400	1/1/2012 to 12/31/2013	20,400
Gart Property	3,100	8/1/2011 to 7/31/2012	3,100
Profile Enterprise	13,500	11/1/2011 to 10/30/2012	54,000
Rapid Realty Anthony Lolli	2,600	2/1/2011 to 1/31/2012	18,200
Edwin Lorenzo	11,000	9/1/2011 to 8/31/2012	22,000
			<u>\$ 257,952</u>

ALI FORNEY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

11. FUTURE PROGRAM AUDITS

Reimbursements from grant related expenses and overhead applicable to programs conducted under contract with the city, state and federal government are subject to audit, which may result in adjustments for disallowances. The amount of the disallowance, if any, cannot be determined. Therefore, no provision is made for these potential liabilities.

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 31, 2013, the date which the financial statements were available for issue. Nothing came to our attention warranting adjustment or disclosure.

PART II - COMPLIANCE AND INTERNAL CONTROL SECTION



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Ali Forney Center, Inc.

We have audited the basic financial statements of Ali Forney Center, Inc. (the "Agency") as of and for the years ended June 30, 2012 and 2011, and have issued our report thereon dated March 31, 2013. 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.

Internal Control Over Financial Reporting

Management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Agency's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information and use of management, the Board of Directors, others within the entity, and federal awarding agencies and is not intended to be and should not be used by anyone other than the specified parties.

Padilla and Company, LLP

Jamaica, New York

March 31, 2013



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors
Ali Forney Center, Inc.

Compliance

We have audited the compliance of Ali Forney Center, Inc. (the "Agency") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of the Agency's major federal programs for the year ended June 30, 2012. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of management. Our responsibility is to express an opinion on the Agency's compliance based on our audit

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedure as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Agency's compliance with those requirements.

In our opinion, the Agency complied in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Agency's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information and use of management, the Board of Directors and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Padilla and Company, LLP

Jamaica, New York

March 31, 2013

ALI FORNEY CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2012

<u>Pass-through Federal/State Grantor</u>	<u>CFDA No.</u>	<u>Federal Expenditures</u>
Housing and Urban Development	14.235	\$ 988,446
HOPWA (Emergency Housing for Homeless Adolescent/Outreach to Homeless Street Youth)	14.241	507,451
SAMHSA-Department of Health and Human Services (DOHHS)	93.243	361,625
Public Health Solutions (Passed through grant)	93.914	329,495
Administration Children and Families - DOHHS	93.557	177,125
Office of Violence Against Women (OVW) - Department of Justice	16.018	<u>98,653</u>
Total Federal Awards		<u>\$ 2,462,795</u>

See Notes to the Schedule of Expenditures of Federal Awards.

ALI FORNEY CENTER, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR FISCAL YEAR ENDED JUNE 30, 2012

1. General Information

The accompanying Schedule of Expenditure of Federal Awards presents the activities in all the federal programs of Ali Forney Center, Inc. All Federal Awards received directly from federal agencies as well as Federal Awards passed through other governmental agencies or nonprofit organizations are included on the schedules.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to federal funding agencies due to those reports being submitted on either a cash or modified cash basis of accounting.

3. Relationship to Basic Financial Statements

Federal program expenditures are reported in the statements of functional expenses as program expenses. In certain programs, the expenditures reported in the basic financial statements may differ from the expenditures reported in the Schedule of Expenditures of Federal Awards due to capitalization of assets, organizations matching or in-kind contributions.

ALI FORNEY CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

Part I - Summary of Auditor's Report

Financial Statements Section

Type of auditor's report issued	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Reportable condition(s) identified considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards Section

Dollar threshold used to determine Type A programs.	\$ 300,000
Auditee qualified as a low-risk auditee?	Yes
Type of auditor's report issued on compliance for major programs	Unqualified
Internal Control over major programs:	
Material weakness(es) identified?	No
Reportable condition(s) identified considered to be material weakness(es)?	No
Any major audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 510 (a)?	No
Any major noncompliance findings that are required to be reported in accordance with OMB Circular A-133?	No
Any questioned cost identified?	No

Identification of Major Programs

<u>Name of Federal Program</u>	<u>CFDA Number</u>
HOPWA (Emergency Housing for Homeless Adolescent/ Outreach to Homeless Street Youth)	14 241
Housing and Urban Development	14.235
Public Health Solutions	93.914
Substance Abuse and Mental Health Administration (SAMHSA)	93 243

ALI FORNEY CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

Part II - Current Year Financial Statement Findings

None

Part III - Current Year Federal Awards Findings and Questioned Costs

None

Part IV - Follow-up on Prior Year Findings

Finding 1

The Agency uses the distribution log sheet as a basis of recording the amount of Metrocard purchased instead of official receipts.

Recommendation

We recommend that the agency use the official receipts of Metrocard purchases as basis for the recording of transactions.

Status

The condition no longer exists. The Agency records Metrocard purchases based on official receipts.

Finding 2

No signed accountability agreement between the Agency and its employees issued with an automated teller machine (ATM) cards for revolving fund purposes.

Recommendation

We recommend the Agency should require an accountability form signed by employees issued with ATM cards for revolving fund purposes, to ensure proper safeguarding and hold them liable for any unsupported withdrawals/disbursements.

Status

This condition no longer exists. Signed agreements were already made between the Agency and its employees issued with ATM cards.

ALI FORNEY CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR FISCAL YEAR ENDED JUNE 30, 2012

Part V - Federal Award Findings and Questioned Costs

There are no federal award findings and questioned costs noted that are required to be reported in accordance with *OMB Circular A-133*.