

**United Community Ministries  
Alexandria, VA**

**Financial Statements**

**June 30, 2013**

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***Brooks, Harrison Company, L.L.C.***

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2275 Research Boulevard, Suite 500  
Rockville, Maryland 20850

**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
United Community Ministries

We have audited the accompanying financial statements of United Community Ministries, Inc. (UCM) (a not-for-profit corporation), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of UCM as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

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

*Brooks, Harrison Company*

Rockville, Maryland  
December 17, 2013

UNITED COMMUNITY MINISTRIES  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2013

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents	\$ 987,684
Custodial cash	29,626
Accounts receivable	2,605
Grants receivable	308,779
Prepaid expenses	1,268
Inventory	64,930
Total current assets	<u>1,394,892</u>

**PROPERTY AND EQUIPMENT**

Furniture and equipment	208,545
Vehicles	54,681
Leasehold improvements	222,225
	<u>485,451</u>
Less accumulated depreciation and amortization	(380,033)
Total property and equipment	<u>105,418</u>

**INVESTMENTS**

237,744

**TOTAL ASSETS**

\$ 1,738,054

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	\$ 46,900
Custodial accounts payable	29,626
Accrued payroll obligations	213,308
Deferred revenue	16,196
Current maturities of capital lease payable	2,867
Current maturities of note payable	724
Total current liabilities	<u>309,621</u>

**OTHER LIABILITIES**

Capital lease payable, less current portion	<u>9,556</u>
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Total liabilities 319,177

**NET ASSETS**

Unrestricted net assets:	
Board designated for reserve	346,753
Undesignated	798,995
Total unrestricted net assets	<u>1,145,748</u>
Temporarily restricted net assets	129,029
Permanently restricted net assets	144,100
Total net assets	<u>1,418,877</u>

**TOTAL LIABILITIES AND NET ASSETS**

\$ 1,738,054

These financial statements should be read only in connection  
with the accompanying notes to financial statements

UNITED COMMUNITY MINISTRIES  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUE</b>				
Contributions	\$ 499,330	\$ 192,912	\$ -	\$ 692,242
Foundation grants	311,777	-	-	311,777
In-kind contributions				
Rent	287,487	-	-	287,487
Household goods	628,158	-	-	628,158
Food	1,789,826	-	-	1,789,826
Special events	312,470	-	-	312,470
Program service fees	1,310,922	-	-	1,310,922
Government grants	1,326,558	-	-	1,326,558
Sales	415,156	-	-	415,156
Less: cost of goods sold	(439,200)	-	-	(439,200)
Investment and interest income	30,681	-	-	30,681
Other income	14,446	-	-	14,446
Total support and revenue before net assets released from restrictions	<u>6,487,611</u>	<u>192,912</u>	<u>-</u>	<u>6,680,523</u>
 Net assets released from restrictions	 <u>227,992</u>	 <u>(227,992)</u>	 <u>-</u>	 <u>-</u>
 Total support and revenue	 <u>6,715,603</u>	 <u>(35,080)</u>	 <u>-</u>	 <u>6,680,523</u>
<b>EXPENSES</b>				
Program services:				
Child care	1,009,377	-	-	1,009,377
Social Services	3,302,350	-	-	3,302,350
Workforce development	321,035	-	-	321,035
Housing	405,931	-	-	405,931
Community development	528,690	-	-	528,690
Thrift store	476,431	-	-	476,431
Total program services	<u>6,043,814</u>	<u>-</u>	<u>-</u>	<u>6,043,814</u>
Supporting services:				
Management and general	205,390	-	-	205,390
Fundraising	403,841	-	-	403,841
Total supporting services	<u>609,231</u>	<u>-</u>	<u>-</u>	<u>609,231</u>
Total expenses	<u>6,653,045</u>	<u>-</u>	<u>-</u>	<u>6,653,045</u>
 <b>CHANGE IN NET ASSETS</b>	 62,558	 (35,080)	 -	 27,478
 <b>NET ASSETS, BEGINNING OF YEAR</b>	 <u>1,083,190</u>	 <u>164,109</u>	 <u>144,100</u>	 <u>1,391,399</u>
 <b>NET ASSETS, END OF YEAR</b>	 <u>\$1,145,748</u>	 <u>\$ 129,029</u>	 <u>\$ 144,100</u>	 <u>\$ 1,418,877</u>

These financial statements should be read only in connection  
with the accompanying notes to financial statements

UNITED COMMUNITY MINISTRIES  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Program Expense</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Support</u>	<u>Total Expense</u>
Payroll Expenses:					
Salaries	\$ 1,946,233	\$ 423,540	\$ 147,500	\$ 571,040	\$ 2,517,273
Benefits	272,448	22,861	21,943	44,804	317,252
Taxes	162,897	35,935	12,505	48,440	211,337
Total Payroll Expense	<u>2,381,578</u>	<u>482,336</u>	<u>181,948</u>	<u>664,284</u>	<u>3,045,862</u>
Other Expenses:					
Insurance	3,828	13,473	-	13,473	17,301
Office Expense	19,897	7,585	2,658	10,243	30,140
Program Supplies	73,443	-	-	-	73,443
Advertising	2,422	11	3,135	3,146	5,568
Telephone	9,836	9,195	-	9,195	19,031
Postage	104	743	9,356	10,099	10,203
Equipment Maintenance	6,575	14,612	1,764	16,376	22,951
Printing	4,578	3,658	8,025	11,683	16,261
Travel	33,163	223	1,811	2,034	35,197
Staff Development	15,349	1,188	432	1,620	16,969
Dues	195	5,440	2,546	7,986	8,181
Employee Appreciation	379	1,473	120	1,593	1,972
Professional Fees	70,218	111,203	23,372	134,575	204,793
Equipment	8,375	-	-	-	8,375
Occupancy	424,514	109,770	21,711	131,481	555,995
Specific Assistance	2,391,982	-	-	-	2,391,982
Depreciation and Amortization	27,123	3,141	278	3,419	30,542
Activities	24,996	972	108,102	109,074	134,070
Administrative Expense	12,840	2,462	8,907	11,369	24,209
Total Other Expenses	<u>3,129,817</u>	<u>285,149</u>	<u>192,217</u>	<u>477,366</u>	<u>3,607,183</u>
Total Direct Expense	5,511,395	767,485	374,165	1,141,650	6,653,045
Overhead allocation	<u>532,419</u>	<u>(562,095)</u>	<u>29,676</u>	<u>(532,419)</u>	<u>-</u>
<b>TOTAL EXPENSE</b>	<u><u>\$ 6,043,814</u></u>	<u><u>\$ 205,390</u></u>	<u><u>\$ 403,841</u></u>	<u><u>\$ 609,231</u></u>	<u><u>\$ 6,653,045</u></u>

These financial statements should be read only in connection  
with the accompanying notes to financial statements

UNITED COMMUNITY MINISTRIES  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 27,478
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	30,542
Investment Income	(23,714)
Effects of changes in operating assets and liabilities:	
Accounts and grants receivable	7,113
Prepaid expenses	4,147
Inventory	(29,506)
Deferred revenue	12,789
Accounts payable	2,760
Accrued payroll obligations	53,678
Net cash provided by operating activities	<u>85,287</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property, equipment, and improvements	(32,742)
Purchases of investments	(6,266)
Net cash used in investing activities	<u>(39,008)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Capital lease payments	(2,867)
Principal payments of note payable	(4,208)
Net cash used in financing activities	<u>(7,075)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	39,204
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>948,480</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 987,684</u>
SUPPLEMENTAL CASH FLOW INFORMATION	
Interest paid	<u>\$ 196</u>
Non-cash transactions:	
In-kind contributions received	
Rent	\$ 287,487
Store merchandise	\$ 628,158
Food	<u>\$ 1,789,826</u>

These financial statements should be read only in connection  
with the accompanying notes to financial statements

**UNITED COMMUNITY MINISTRIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

United Community Ministries (UCM) was formed to mobilize community, individual and church resources for community service on July 31, 1969. The area to be served in Fairfax County is known as “South County.” Special emphasis is placed on the area bounded by the west bank of the Potomac River, the north boundary of Fort Belvoir, Telegraph Road and I-95 (Beltway). UCM intervenes in crises involving housing, financial, nutritional, medical and transportation needs. Families, as well as individuals, are assisted through direct services, counseling, job training and referral or any combination of these. Direct services include food, clothing, money, furniture, emergency housing, medical care and transportation. The major sources of income for UCM are government agencies, contributions, thrift store sales, United Way contributions, and child care fees.

**Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles, which require UCM to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

**Revenue Recognition**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. 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.

Donated non-cash assets are recognized as contribution revenue at their estimated fair market value on the date of donation.

Unconditional promises to give are recorded in the year made. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at their estimated future cash flows.

**Donated Assistance Items**

UCM receives contributed food, clothing, and household items that are used in its various client assistance programs. Clothing, household items, and cars not given directly as client assistance are sold in the thrift store to provide operating funds. The donations are recorded as inventory, revenue, and expense at their estimated market value on the date of donation.

**UNITED COMMUNITY MINISTRIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**Estimates**

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows UCM considers all cash and unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Accounts Receivable**

Accounts receivable are uncollateralized obligations that consist primarily of amounts due for daycare fees. Payments of accounts receivable are applied to the specific invoices identified on the remittance advice or, if unspecified, to the earliest unpaid invoice.

The carrying amount of accounts receivable is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. The allowance for uncollectible accounts is based on management's assessment of the collectibility of specific accounts, aging of the receivable, and historical collection experience of UCM. All accounts or portions thereof deemed to be uncollectible are written off to the allowance.

**Contributions Receivable**

Contributions receivable consist of unconditional promises to give, primarily from community payroll campaigns, that are expected to be collected within one year, and are recorded at their net realizable value. Conditional promises to give are not included as support until the conditions are substantially met.

The carrying amount of contributions receivable is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. The allowance for uncollectible accounts is based on management's assessment of their ability to collect specific accounts, aging of the receivable, and the historical collection experience of UCM. All accounts or portions thereof deemed to be uncollectible are written off to the allowance.

**Grants Receivable**

Grants receivable consists of amounts due from various governmental agencies resulting from allowable expenditures incurred, which have not been recovered from the grantor agencies as of the end of the fiscal year. Management considers all grants receivable to be fully collectible; therefore, no allowance for doubtful grants receivable accounts has been established.

**UNITED COMMUNITY MINISTRIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**Inventory**

Inventory consists primarily of thrift store merchandise and food on hand at June 30, 2013, received as in-kind contributions. Donated inventory is valued at estimated fair market value based on historical data and current market conditions.

**Property and Equipment**

Property and equipment costing in excess of \$1,000 are recorded at cost, or if donated, the fair value at the time of donation. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets (ranging from five to thirty years). Leasehold improvements are amortized over the life of the lease.

**Investments**

Investments consist of mutual funds and are presented in the financial statements at quoted fair values with changes in the fair value that are reflected in revenue currently. Interest, dividends and realized gains and losses are recorded as revenue when earned.

**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 among the programs supporting services benefited.

**Income Taxes**

UCM is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to UCM's tax-exempt purpose is subject to taxation as unrelated business income. In addition, UCM qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The Commonwealth of Virginia and the County of Fairfax impose no income taxes on UCM. No provision for income taxes is reflected in the statement of financial position as UCM did not have a tax liability for the fiscal year ended June 30, 2013.

**Advertising Costs**

Advertising costs are expensed as incurred.

**Subsequent Events**

The Organization has evaluated subsequent events through December 17, 2013, the date which the financial statements were available to be issued.

**UNITED COMMUNITY MINISTRIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 2 – INVESTMENTS**

Investments consist of mutual funds recorded at their fair market value, based on unadjusted quoted prices for identical investments in active markets in accordance with generally accepted accounting principles.

Investment return is summarized below and is classified as unrestricted revenue in the statement of activities.

Interest and dividends	\$ 6,967
Realized and Unrealized gains	<u>23,714</u>
<b>Total</b>	<b><u>\$ 30,681</u></b>

Mutual fund investments are not insured by the FDIC.

**NOTE 3 – NOTE PAYABLE AND LINE OF CREDIT**

On August 30, 2010, UCM entered into a three-year loan agreement with a bank for \$12,000 for the purchase of a vehicle used in its program services. The note bears interest at a rate of 6.25% per annum and is secured by the vehicle. A payment of \$728 is due in 2014.

UCM has a line of credit with a bank in the amount of \$300,000, available through October 19, 2015. UCM is charged interest at the rate of 5% of the outstanding balance. No balance was outstanding as of June 30, 2013, and no amounts were drawn on the line of credit during the year then ended.

**NOTE 4 – TEMPORARILY RESTRICTED NET ASSETS**

Contributions are received to support donor specified programs and activities of UCM. The funds are expended for the purposes designated. Additional expenditures to maintain these programs are covered by unrestricted resources. Temporarily restricted net assets are restricted for the following purposes as of June 30, 2013:

<u>Purpose</u>	<u>Amount</u>
BEL Center	\$ 16,027
Basic Needs	38,632
Journeys	45,460
CHRP	15,515
Sacramento	4,296
Creekside	3,325
Employment assistance	<u>5,774</u>
Total	<b><u>\$ 129,029</u></b>

**UNITED COMMUNITY MINISTRIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 5 – PERMANENTLY RESTRICTED NET ASSETS**

Permanently restricted net assets represent the principal amount of gifts and bequests accepted with the donor stipulation that the principal be maintained intact in perpetuity with only the income to be utilized. The income derived from these assets is unrestricted and is used for general operations.

**NOTE 6 – FINANCIAL INSTRUMENTS**

Financial instruments, which potentially subject UCM to concentration of credit risk, include cash and cash equivalents and investments. It is UCM's practice to place its cash and cash equivalents and investments in high credit quality institutions to mitigate this risk.

**NOTE 7 – EMPLOYEE RETIREMENT PLAN**

UCM maintains a 403(b) plan. Employees over 21 are eligible after the completion of one year of service. UCM may match a percentage of the employees' contributions on an annual basis. Employees are fully vested in all amounts in their account. The employer cost of the plan for the year ended June 30, 2013, was \$25,015.

**UNITED COMMUNITY MINISTRIES  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2013**

**NOTE 8 – LEASES**

**Office**

UCM rents office space from Fairfax County under an annual license agreement at no cost. The county also pays the utilities and real estate taxes. The estimated value of the donated facility, based on comparable local rentals of \$195,625 is included as revenue and expense in the statement of activities.

**Daycare**

UCM leases space in a local high school for daycare operations at a below-market rate. The lease renews annually on September 1. The lease has been renewed through June 30, 2014, and requires monthly payments of \$2,327. The difference of \$72,901, between the lease and estimated market rate, is recorded as in-kind rent, and rent expense, in the accompanying financial statements.

**Thrift Store**

UCM leases space for its thrift store and operations under a five-year lease commencing on June 1, 2009 and ending May 31, 2014. Monthly lease payments of \$14,536 are required under the lease, and include common area maintenance fees and real estate taxes that are subject to adjustment for actual costs.

**Work Center**

UCM leases space for its work center operations under a five-year lease commencing on February 1, 2014 and ending January 31, 2019. Monthly lease payments of \$2,100 are required during the first year under the lease, escalating to \$2,364 in the final year, and include common area maintenance fees and real estate taxes that are subject to adjustment for actual costs.

**Equipment**

UCM leases office equipment under various operating leases. Future minimum lease payments under these leases total \$16,099 and are due in monthly payments of \$309 through 2017.

In October 2011, UCM entered into a 6-year capital lease agreement for telephone equipment requiring monthly payments of \$310. The book value of the equipment at June 30, 2013 was \$13,548, with remaining payments of \$16,409.

Rent expense for the year ended June 30, 2013 was \$424,514, including the in-kind rent of \$287,487.

Future minimum payments under the above leases are as follows:

2014	\$	174,108
2015		29,227
2016		29,993
2017		30,783
2018		28,812
Thereafter		16,548
Total minimum payments	<u>\$</u>	<u>309,471</u>

**UNITED COMMUNITY MINISTRIES**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**NOTE 9 – CONCENTRATIONS**

UCM is heavily dependent upon government grants for its operations. If government funding were reduced or eliminated, it might be necessary to curtail or eliminate a portion of its program services.

**SUPPLEMENTAL INFORMATION**

UNITED COMMUNITY MINISTRIES  
SCHEDULE OF PROGRAM EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Child Care</u>	<u>Social Services</u>	<u>Workforce Development</u>	<u>Housing</u>	<u>Community Development</u>	<u>Thrift Store</u>	<u>Total</u>
<b>Payroll Expense:</b>							
Salaries	\$ 473,010	\$ 665,855	\$ 161,710	\$ 173,581	\$ 299,075	\$ 173,002	\$ 1,946,233
Benefits	65,884	94,214	22,469	23,894	41,976	24,011	272,448
Taxes	39,418	55,867	13,614	14,538	24,988	14,472	162,897
<b>Total Payroll Expense</b>	<u>578,312</u>	<u>815,936</u>	<u>197,793</u>	<u>212,013</u>	<u>366,039</u>	<u>211,485</u>	<u>2,381,578</u>
<b>Other Expenses:</b>							
Insurance	708	1,560	-	-	-	1,560	3,828
Office Expense	2,973	457	4,188	355	6,254	5,670	19,897
Program Supplies	71,528	1,482	-	-	433	-	73,443
Advertising	919	120	410	70	310	593	2,422
Telephone	1,061	2,500	1,866	648	1,937	1,824	9,836
Postage	14	21	-	66	-	3	104
Equipment Maintenance	4,463	-	42	84	-	1,986	6,575
Printing	250	1,930	518	329	1,100	451	4,578
Travel	140	23,334	395	3,637	1,418	4,239	33,163
Staff Development	7,674	4,014	864	938	1,766	93	15,349
Dues	-	-	-	-	195	-	195
Employee Appreciation	379	-	-	-	-	-	379
Professional Fees	62,804	5,431	796	133	883	171	70,218
Equipment	2,690	1,289	298	644	3,454	-	8,375
Occupancy	102,123	70,118	57,982	6,483	26,707	161,101	424,514
Specific Assistance	177	2,190,064	11,529	149,235	40,977	-	2,391,982
Interest	-	-	-	-	-	-	-
Depreciation	501	7,867	3,930	-	64	14,761	27,123
Activities	1,820	210	89	-	22,877	-	24,996
Administrative Expense	6,988	-	42	-	-	5,810	12,840
<b>Total Other Expense</b>	<u>267,212</u>	<u>2,310,397</u>	<u>82,949</u>	<u>162,622</u>	<u>108,375</u>	<u>198,262</u>	<u>3,129,817</u>
<b>Total Direct Expense</b>	845,524	3,126,333	280,742	374,635	474,414	409,747	5,511,395
<b>Overhead Allocations</b>	<u>163,853</u>	<u>176,017</u>	<u>40,293</u>	<u>31,296</u>	<u>54,276</u>	<u>66,684</u>	<u>532,419</u>
<b>TOTAL EXPENSE</b>	<u>\$ 1,009,377</u>	<u>\$ 3,302,350</u>	<u>\$ 321,035</u>	<u>\$ 405,931</u>	<u>\$ 528,690</u>	<u>\$ 476,431</u>	<u>\$ 6,043,814</u>

See Independent Auditors' Report