

# CARPENTER'S SHELTER

FINANCIAL STATEMENTS

JUNE 30, 2017



*Certified Public Accountants*



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*Certified Public Accountants*

## **Independent Auditor's Report**

To the Board of Directors  
**Carpenter's Shelter**

We have audited the accompanying financial statements of **Carpenter's Shelter** (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, 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.

### **Auditor's 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Carpenter's Shelter**

March 20, 2018

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**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Carpenter's Shelter** as of June 30, 2017, 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.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses with federal Form 990 reconciliation on Page 14 is presented for purposes 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.

*Kositzka, Wicks and Company*

Alexandria, Virginia

March 20, 2018

# Carpenter's Shelter

## Statement of Financial Position June 30, 2017

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### Assets

#### Current assets

Cash and cash equivalents	\$ 395,088
Accounts and grants receivable	30,379
Residents' account	5,215
Prepaid expenses	34,126
Certificate of deposit	101,873
Investments	<u>2,939,816</u>
	3,506,497

Property, equipment and land, net accumulated depreciation 2,333,408

**Total assets** \$ 5,839,905

### Liabilities and net assets

#### Current liabilities

Accounts payable	\$ 41,138
Accrued salaries and benefits	97,380
Residents' account	5,215
Residents' security deposits	<u>500</u>
<b>Total liabilities</b>	144,233

#### Net assets

Unrestricted	5,648,072
Temporarily restricted	<u>47,600</u>
Total net assets	<u>5,695,672</u>

**Total liabilities and net assets** \$ 5,839,905

The accompanying independent auditor's report and notes are an integral part of the financial statements.

# Carpenter's Shelter

## Statement of Activities for the year ended June 30, 2017

	Unrestricted	Temporarily restricted	Total
<b>Public support and revenue</b>			
Contributions	\$ 1,121,467	\$ 47,600	\$ 1,169,067
Contracts			
Hypothermia Shelter	102,578	-	102,578
Donated services and meals	201,745	-	201,745
Grants			
State shelter support	307,583	-	307,583
City of Alexandria	58,000	-	58,000
Federal shelter support	20,863	-	20,863
Other	264,225	-	264,225
Investment income, net	298,305	-	298,305
Miscellaneous income	242	-	242
Special events, net direct expenses of \$25,719	103,065	-	103,065
Net assets released from restrictions	45,305	(45,305)	-
<b>Total public support and revenue</b>	<u>2,523,378</u>	<u>2,295</u>	<u>2,525,673</u>
<b>Expenses</b>			
Program services	1,670,191	-	1,670,191
Management and general	170,240	-	170,240
Fundraising	308,536	-	308,536
<b>Total expenses</b>	<u>2,148,967</u>	<u>-</u>	<u>2,148,967</u>
<b>Increase (decrease) in net assets</b>	374,411	2,295	376,706
<b>Net assets, beginning of year</b>	5,273,661	45,305	5,318,966
<b>Net assets, end of year</b>	<u>\$ 5,648,072</u>	<u>\$ 47,600</u>	<u>\$ 5,695,672</u>

The accompanying independent auditor's report and notes are an integral part of the financial statements.

# Carpenter's Shelter

## Statement of Functional Expenses for the year ended June 30, 2017

	Supporting services			Total expenses
	Program services	Management and General	Fundraising	
Accounting fees	\$ 8,327	\$ 2,955	\$ 2,149	\$ 13,431
Banking and credit card fees	-	367	5,799	6,166
Conference and meetings	2,464	1,565	183	4,212
Depreciation	100,487	-	-	100,487
Donated food	171,785	-	-	171,785
Donated services	21,960	8,000	-	29,960
Dues and subscriptions	2,760	1,518	-	4,278
Employee benefits	65,825	23,891	19,067	108,783
Food and dining supplies	20,708	-	-	20,708
Fundraising supplies and expenses	-	-	7,713	7,713
Insurance	14,501	1,293	791	16,585
Office supplies	6,128	2,288	5,928	14,344
Payroll taxes	79,092	3,653	2,657	85,402
Personnel	886,547	101,418	197,044	1,185,009
Postage	1,033	1,232	1,394	3,659
Printing	4,337	1,945	5,101	11,383
Professional and other fees	-	-	15,500	15,500
Real estate taxes	44,034	2,038	2,039	48,111
Repairs and maintenance	38,363	4,052	703	43,118
Resident activities	4,859	-	-	4,859
Resident supplies	19,456	-	-	19,456
Retirement contributions	7,911	2,664	1,504	12,079
Scholarship expense	16,058	-	-	16,058
Short-term rental subsidies	95,381	-	-	95,381
Software and information technology	-	256	36,387	36,643
Telephone	8,238	7,900	2,428	18,566
Transportation	6,518	-	-	6,518
Travel and entertainment	654	995	66	1,715
Utilities	42,765	2,210	2,083	47,058
Total expenses	<u>\$ 1,670,191</u>	<u>\$ 170,240</u>	<u>\$ 308,536</u>	<u>\$ 2,148,967</u>

The accompanying independent auditor's report and notes are an integral part of the financial statements.

# Carpenter's Shelter

## Statement of Cash Flows for the year ended June 30, 2017

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### Cash flows from operating activities

Change in net assets	\$	376,706
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation		100,487
Realized and unrealized gain on investments		(273,595)
(Increase) decrease in operating assets		
Accounts and grants receivable		(27,668)
Residents' account		6,158
Prepaid expenses		8,456
Increase (decrease) in operating liabilities		
Accounts payable		(27,098)
Accrued salaries and benefits		26,717
Residents' account		(6,158)
Residents' security deposits		(600)
Deferred revenue		(41,667)
Net cash provided by operating activities		<u>141,738</u>

### Cash flows from investing activities

Purchase of investments and reinvestments		(163,088)
Purchase of property and equipment		<u>(10,223)</u>
Net cash used in investing activities		<u>(173,311)</u>

Net change in cash and cash equivalents (31,573)

Cash and cash equivalents - beginning of year 426,661

Cash and cash equivalents - end of year \$ 395,088

### Supplemental disclosure of cash flow information

Cash paid for interest	\$	-
Income taxes paid		-
	\$	<u>-</u>

The accompanying independent auditor's report and notes are an integral part of the financial statements.



# Carpenter's Shelter

## Notes to Financial Statements June 30, 2017

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### 1. Organization and purpose

The Carpenter's Shelter (the Shelter) was established in 1988 as a 24-hour shelter to respond to the growing need for temporary emergency housing for homeless families and individuals primarily in the Alexandria, Virginia area. Since 1988, the Shelter has evolved to include comprehensive programs and services that promote self-sufficiency for families and individuals in an environment of dignity and caring. The Shelter's major sources of revenue are contributions and grants.

### 2. Significant accounting policies

#### Basis of accounting

Carpenter's Shelter prepares its financial statements on the accrual basis of accounting. In accordance with this method of accounting, payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

#### Financial statement presentation

Carpenter's Shelter is required 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. At June 30, 2017, Carpenter's Shelter had no permanently restricted net assets.

#### Support and revenue

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. Conditional promises to give are reported as an increase in net assets when the condition is substantially met. Carpenter's Shelter reports gifts of cash and other assets as restricted support, if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor 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. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

See independent auditor's report.

# Carpenter's Shelter

## Notes to Financial Statements

June 30, 2017

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### 2. Significant accounting policies (continued)

#### Cash and cash equivalents

For purposes of the statement of cash flows, Carpenter's Shelter considers all cash and unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. It is the Shelter's policy not to classify cash and cash equivalents held in investment accounts and certificates of deposit as cash and cash equivalents.

Carpenter's Shelter maintains cash in bank accounts which may, at times, exceed federally insured limits. Carpenter's Shelter has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash. FDIC insurance is \$250,000 per depositor, per insured bank. As of June 30, 2017, amounts held by Carpenter's Shelter did not exceed FDIC insurance coverage.

#### Certificate of deposit

The certificate of deposit has an original maturity of over 90 days and is classified as a current asset. It is stated at cost, which approximates fair value.

#### Residents' account

The Shelter maintains a separate cash escrow account in which funds are held on behalf of residents. These funds are exclusively held for the residents and are not available to pay the Shelter's expenses. Deposits and withdrawals are made at the discretion of each participating resident.

#### Receivables

Accounts, grants and pledges receivable are due within one year and are measured at the amount management expects to collect from balances at year-end. Annually, management determines if an allowance for doubtful accounts is necessary based on a review of outstanding receivables, historical collection information, and existing economic conditions. Accounts deemed uncollectible are charged off based on individual credit evaluation and specific circumstances of the parties involved. Management has determined that all significant receivables are collectible and, therefore, an allowance for doubtful accounts has not been established.

#### Property

Property is recorded at cost, or at estimated fair market value if donated, and is depreciated on a straight-line basis over the estimated lives of the assets. The Shelter capitalizes all property, building, and equipment with a cost of \$3,000 or more. Significant renewals or betterments are capitalized. Maintenance and repairs are expensed as incurred.

See independent auditor's report.

# Carpenter's Shelter

## Notes to Financial Statements June 30, 2017

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### 2. Significant accounting policies (continued)

#### Investments

Investments are stated at fair value based on quoted market prices. Unrealized gains and losses are included in investment income in the statement of activities.

The Shelter invests in a professionally managed portfolio with exchange traded funds. Such investments are exposed to various risks such as market and credit risk. Due to the level of risk associated with such investments and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risks in the near term would materially affect investment balances and the amounts reported in the financial statements.

#### In-kind support

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. The Shelter records donated professional services at the respective fair values of the services received. See Note 7 for additional information on donated services and meals.

#### Use of estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The Shelter participates in federally assisted programs which are subject to financial and compliance audits by the federal agencies or their representatives. As such, there is a possibility that questioned costs might result from such an audit in the future. Management estimates there are not material unallowable costs.

#### Functional classification of expenses

The costs of providing the programs and services are summarized on a functional basis in the accompanying financial statements. Expenses are charged directly to program services in general categories based on specific identification. Indirect expenses have been allocated to program services, management and general, and fundraising expenses based on level of effort applied to those areas.

See independent auditor's report.

# Carpenter's Shelter

## Notes to Financial Statements June 30, 2017

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### 2. Significant account policies (continued)

#### Income taxes

Carpenter's Shelter is exempt from federal income tax as a nonprofit organization described in Section 501(c)(3) of the Internal Revenue Code and is classified as an organization that is not a private foundation. There was no unrelated business income for the year ended June 30, 2017. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

The material jurisdictions subject to potential examination by taxing authorities are the U.S. and Virginia. The Board does not believe that the ultimate outcome of any future examinations of open tax years will have a material impact on Carpenter's Shelter results of operations. Tax years that remain subject to examination by the IRS are fiscal years 2014 through 2017.

#### Advertising costs

Advertising costs are expensed as incurred.

#### Other financial assets and liabilities

Financial assets with carrying values approximating fair value include cash and cash equivalents, accounts and grants receivable, residents' account and prepaid expenses. Financial liabilities with carrying values approximating fair value include accounts payable, accrued salaries and benefits, residents' account and security deposits held. The carrying value of these financial assets and liabilities approximates fair value due to their short maturities and any associated interest rates approximate current market rates.

#### New accounting pronouncements

In August 2016, Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 represents phase 1 of FASB's Not-for-Profit financial reporting project and reduces the number of net asset classes, requires expense presentation by functional and natural classification, requires quantitative and qualitative information in liquidity, retains the option to present the cash flow statement on a direct or indirect method, and includes various other additional disclosure requirements. ASU 2016-14 is effective for annual reporting periods beginning after December 15, 2017 with retrospective application. Early adoption of ASU 2016-14 is permitted. The requirements of this statement are effective for Carpenter's Shelter for the year ending June 30, 2019. Carpenter's Shelter has not evaluated the impact of this statement.

The FASB has issued Accounting Standards Update (ASU) 2014-09 (as amended by ASU 2015-14), which provides a single comprehensive accounting standard for revenue recognition for contracts with customers and supersedes current industry-specific guidance. ASU 2014-09 is effective for annual reporting periods beginning after December 15, 2018. The Shelter plans to adopt the standard on its effective date, which for the Shelter is July 1, 2019. Carpenter's Shelter has not evaluated the impact of this statement.

See independent auditor's report.

# Carpenter's Shelter

## Notes to Financial Statements June 30, 2017

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### 2. Significant account policies (continued)

#### New accounting pronouncements (continued)

The FASB has issued ASU 2016-02, which requires lessees to recognize on the balance sheet the assets and liabilities for the rights and obligations created by leases with terms greater than 12 months. ASU 2016-02 is effective for annual reporting periods beginning after December 15, 2019. The Shelter plans to adopt the standard on its effective date, which for the Shelter is July 1, 2020. The Shelter has not evaluated the impact of this statement.

### 3. Property, equipment and land

A summary of property and equipment for the year ended June 30, 2017, is as follows:

	<u>Cost</u>	<u>Useful life</u>
Land	\$ 895,000	
Building	2,134,272	40 years
Building improvements	401,379	5 - 20 years
Equipment	1,040	5 - 10 years
Furniture & fixtures	104,254	5 - 10 years
Computers and software	9,707	3 - 5 years
	<u>3,545,652</u>	
Less accumulated depreciation	<u>(1,212,244)</u>	
	<u>\$ 2,333,408</u>	

Depreciation expense for the year ended June 30, 2017 was \$100,487. See Note 6 for additional information about the building and land.

### 4. Investments and fair value measurements

Investment income consisted of the following for the year ended June 30, 2017:

Interest income	\$ 39,289
Realized and unrealized gains	273,595
Fees	<u>(14,579)</u>
	<u>\$ 298,305</u>

See independent auditor's report.

# Carpenter's Shelter

## Notes to Financial Statements June 30, 2017

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### 4. Investments and fair value measurements (continued)

The Shelter classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. All of the Shelter's investments are classified as Level 1 on June 30, 2017.

	<u>Level 1</u>
Cash and money markets	\$ 119,792
Equities	
International Large Blend	428,409
Exchange traded funds	
Diversified Emerging Markets	256,494
Small Value	84,992
Small Growth	85,057
Mid-Cap Value	85,267
Mid-Cap Growth	85,375
Large Value	427,065
Large Growth	426,568
Fixed income	
Long-term bonds	142,634
Intermediate-term bonds	370,193
Short-term bonds	427,970
	<u>\$ 2,939,816</u>

The Shelter's investment in money market funds is valued at cost, which approximates fair value. Fixed income funds are valued at the daily closing price as reported by the fund. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The fixed income funds held by Carpenter's Shelter are deemed to be actively traded.

See independent auditor's report.

# Carpenter's Shelter

## Notes to Financial Statements

June 30, 2017

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### 5. Temporarily restricted net assets

Net assets are temporarily restricted for specific events as well as for future periods. A summary of activity in temporarily restricted net assets as of June 30, 2017 was as follows:

	<u>June 30, 2016</u>	<u>Contributions</u>	<u>Release of restrictions</u>	<u>June 30, 2017</u>
Scholarship fund	\$ 12,430	\$ 16,350	\$ (12,430)	\$ 16,350
Various	32,875	31,250	(32,875)	31,250
	<u>\$ 45,305</u>	<u>\$ 47,600</u>	<u>\$ (45,305)</u>	<u>\$ 47,600</u>

### 6. Commitments and contingencies

In March 2017, the Shelter executed a purchase and sale agreement with Alexandria North Henry Limited Partnership (ANH), an entity affiliated with the Alexandria Housing Development Corporation (AHDC), to develop a new homeless shelter, ten permanent supportive housing units (PSH units), 87 affordable residential housing units (Residential Development), and an underground parking structure. Under the terms of the agreement, the Shelter will sell its existing property to ANH for the agreed fair market value prior or simultaneous to the closing for construction financing. As a part of the development AHDC was awarded low income housing tax credits from the Virginia Housing Development Authority. The PSH units shall be owned by ANH; the Shelter has an option to purchase these units at the conclusion of the 15-year low-income-housing tax-compliance period. The closing of the purchase agreement is subject to the Shelter making arrangements for a temporary location to continue its operations and homeless shelter during the construction period. A lease with Howard Hughes Corporation is in place to lease space at Landmark Mall in Alexandria, Virginia. Construction of that interim location is slated for completion and Carpenter's Shelter occupancy in late spring. Closing between Carpenter's Shelter and ANH is anticipated in June 2018, approximately. AHDC is projecting an 18-month build for the project at 930 N Henry Street, Alexandria, Virginia. Shelter management expects to purchase back the new purpose-built shelter at 930 N Henry and occupy it in late 2019 or early 2020.

See independent auditor's report.

# Carpenter's Shelter

## Notes to Financial Statements June 30, 2017

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### 7. Donated services and meals

Carpenter's Shelter receives in-kind revenue from various sources. Professional services include donated medical services and accounting services. Donated meals include the provision of three meals a day for residents of the Shelter. The value of the meals is estimated each month based on the number of days in the month and the average number of individuals served at each meal. In-kind revenue is recorded at fair market value or estimated fair market value of services or good received. For the year ended June 30, 2017, donated services and meals were as follows:

Professional services	\$	29,960
Donated meals		<u>171,785</u>
	\$	<u>201,745</u>

During the year ended June 30, 2017, there were approximately 10,115 hours of volunteer time donated to the Shelter that are not recognized as contributions in the financial statements since the recognition criteria under accounting standards were not met.

### 8. Retirement plan

The Shelter's management established a Salary Deferral Plan (the Plan) under Section 403(b) of the Internal Revenue Code effective January 1, 2000, covering employees who have completed one year of service and who are at least 21 years of age. The Plan is funded by voluntary contributions through salary reductions plus an employer match of 100 percent up to two percent of salary. The Plan also allows for a discretionary employer contribution for which the Shelter did not contribute during the year. The employer match contribution to the Plan, during the year ended June 30, 2017 was \$12,079.

### 9. Subsequent events

Carpenter's Shelter assessed events occurring subsequent to June 30, 2017 through March 20, 2018, the date the financial statements were available to be issued, for potential recognition and disclosure in the financial statements. Other than the commitments in Note 6, no events have occurred that would require adjustment to or disclosure in the financial statements.

See independent auditor's report.



## **Supplementary information**

# Carpenter's Shelter

## Schedule of Functional Expenses with Federal Form 990 Reconciliation for the year ended June 30, 2017

	Supporting services			Total expenses
	Program services	Management and General	Fundraising	
Accounting fees	\$ 8,327	\$ 2,955	\$ 2,149	\$ 13,431
Banking and credit card fees	-	367	5,799	6,166
Conference and meetings	2,464	1,565	183	4,212
Depreciation	100,487	-	-	100,487
Donated food	171,785	-	-	171,785
Donated services	21,960	8,000	-	29,960
Dues and subscriptions	2,760	1,518	-	4,278
Employee benefits	65,825	23,891	19,067	108,783
Food and dining supplies	20,708	-	-	20,708
Fundraising supplies and expenses	-	-	7,713	7,713
Insurance	14,501	1,293	791	16,585
Office supplies	6,128	2,288	5,928	14,344
Payroll taxes	79,092	3,653	2,657	85,402
Personnel	886,547	101,418	197,044	1,185,009
Postage	1,033	1,232	1,394	3,659
Printing	4,337	1,945	5,101	11,383
Professional and other fees	-	-	15,500	15,500
Real estate taxes	44,034	2,038	2,039	48,111
Repairs and maintenance	38,363	4,052	703	43,118
Resident activities	4,859	-	-	4,859
Resident supplies	19,456	-	-	19,456
Retirement contributions	7,911	2,664	1,504	12,079
Scholarship expense	16,058	-	-	16,058
Short-term rental subsidies	95,381	-	-	95,381
Software and information technology	-	256	36,387	36,643
Telephone	8,238	7,900	2,428	18,566
Transportation	6,518	-	-	6,518
Travel and entertainment	654	995	66	1,715
Utilities	42,765	2,210	2,083	47,058
Total expenses	<u>\$ 1,670,191</u>	<u>\$ 170,240</u>	<u>\$ 308,536</u>	<u>\$ 2,148,967</u>
Donated services and use of facilities	\$ (21,960)	\$ (8,000)	\$ -	\$ (29,960)
Investment brokerage fees	-	14,579	-	14,579
Total expenses per Federal Form 990	<u>\$ 1,648,231</u>	<u>\$ 176,819</u>	<u>\$ 308,536</u>	<u>\$ 2,133,586</u>

The accompanying independent auditor's report and notes are an integral part of the financial statements.