

***LITERACY COUNCIL OF NORTHERN
VIRGINIA, INC.***

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2017



**Halt Buzas &
Powell, LTD**

CERTIFIED PUBLIC ACCOUNTANTS • MANAGEMENT CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Literacy Council of Northern Virginia, Inc.
Falls Church, Virginia

We have audited the accompanying financial statements of Literacy Council of Northern Virginia, Inc. (the Council), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities 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 the Council 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 Summarized Comparative Information

We have previously audited the Council's 2016 financial statements, and our report dated October 18, 2016, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses (page 17) 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.

Halt, Buzas & Powell, Ltd.

Alexandria, Virginia
December 5, 2017

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2017
(with summarized financial information for 2016)

	2017	2016
ASSETS		
Current assets:		
Cash	\$ 16,181	\$ 87,108
Contributions and grants receivable	167,134	188,227
Inventory	25,266	21,920
Prepaid expenses	24,837	6,172
Total current assets	233,418	303,427
Investments	1,016,030	822,568
Property and equipment, net	30,701	52,011
Total assets	\$ 1,280,149	\$ 1,178,006
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 8,908	\$ 14,706
Accrued payroll	32,550	28,959
Accrued vacation	20,872	20,693
Total current liabilities	62,330	64,358
Net assets:		
Unrestricted	1,069,709	896,096
Temporarily restricted	148,110	217,552
Total net assets	1,217,819	1,113,648
Total liabilities and net assets	\$ 1,280,149	\$ 1,178,006

See accompanying notes to the financial statements.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

(with summarized financial information for the year ended June 30, 2016)

	2017			2016
	Unrestricted	Temporarily Restricted	Total	Total
Revenues:				
Contributions	\$ 868,145	\$ 131,000	\$ 999,145	\$ 723,155
Contributed services and materials	546,333	-	546,333	648,614
Grant revenue	142,081	-	142,081	384,568
Workshop and student fees	62,438	-	62,438	66,561
Special fundraising events	1,071	-	1,071	1,309
Investment income	87,120	-	87,120	25,340
Other income	-	-	-	4,625
Net assets released from restrictions:				
Satisfaction of donor restrictions	200,442	(200,442)	-	-
Total revenues	1,907,630	(69,442)	1,838,188	1,854,172
Expenses:				
Program services	1,324,961	-	1,324,961	1,460,824
Support services:				
Management and general	317,712	-	317,712	205,312
Fundraising	91,344	-	91,344	164,739
Total support services	409,056	-	409,056	370,051
Total expenses	1,734,017	-	1,734,017	1,830,875
Change in net assets	173,613	(69,442)	104,171	23,297
Net assets, beginning of year, as restated	896,096	217,552	1,113,648	1,090,351
Net assets, end of year	\$ 1,069,709	\$ 148,110	\$ 1,217,819	\$ 1,113,648

See accompanying notes to the financial statements.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2017

(with summarized financial information for the year ended June 30, 2016)

	2017	2016
Cash flows from operating activities:		
Change in net assets	\$ <u>104,171</u>	\$ <u>23,297</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	24,854	28,948
Net realized and unrealized gains on investments	(63,258)	(6,975)
Donated stock	(1,788)	-
Donated office equipment	-	(4,900)
Decrease (increase) in assets:		
Contributions and grants receivable	21,093	26,936
Inventory	(3,346)	(4,160)
Prepaid expenses	(18,665)	(1,365)
Other assets	-	667
Increase (decrease) in liabilities:		
Accounts payable	(5,798)	11,273
Accrued payroll	3,591	(8,725)
Accrued vacation	<u>179</u>	<u>5,771</u>
Total adjustments	<u>(43,138)</u>	<u>47,470</u>
Net cash provided by operating activities	<u>61,033</u>	<u>70,767</u>
Cash flows from investing activities:		
Purchases of property and equipment	(3,544)	-
Purchases of investments	(319,636)	(155,497)
Proceeds from sales of investments	<u>191,220</u>	<u>117,189</u>
Net cash used in investing activities	<u>(131,960)</u>	<u>(38,308)</u>
Net (decrease) increase in cash	(70,927)	32,459
Cash, beginning of year	<u>87,108</u>	<u>54,649</u>
Cash, end of year	<u>\$ 16,181</u>	<u>\$ 87,108</u>

See accompanying notes to the financial statements.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

1. Organization

The Literacy Council of Northern Virginia, Inc. (the Council) is an adult educational organization founded in 1962 to teach adults the basic skills of reading, writing, speaking and understanding English in order to empower them to participate fully in their communities. The Council teaches primarily foreign-born adults through classroom programs and one to one tutoring instruction with the help of trained volunteers.

2. Summary of significant accounting policies

Basis of presentation

The Council's financial statements are presented in accordance with generally accepted accounting principles for nonprofit organizations. Under those principles, the Council is required to report information regarding its financial position and activities according to three classes of net assets:

Unrestricted Net Assets represent resources that are not subject to donor imposed stipulations and are available for operations at management's discretion.

Temporarily Restricted Net Assets represent resources restricted by donors as to purpose or by the passage of time.

Permanently Restricted Net Assets represent resources whose use by the Council is limited by donor imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by action of the Council. Income from the assets held is available for either general operations or specific purposes, in accordance with donor stipulations.

The Council has no permanently restricted net assets at June 30, 2017.

Basis of accounting

The Council's financial statements are prepared on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses when obligations are incurred.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

Comparative financial statements

These financial statements include summarized comparative prior-year information in the statement of activities. That information is not presented by net asset class and does not contain sufficient detail to conform with generally accepted accounting principles. Therefore, this information should be read in conjunction with the Council's financial statements for the year ended June 30, 2016.

Use of estimates

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

Fair value measurements

The Council reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. The objective of a fair value measurement is to determine the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Accordingly, the fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Inputs used to measure fair value are categorized as follows:

- Level 1 - quoted prices in active markets for identical assets or liabilities.
- Level 2 - inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.
- Level 3 - unobservable inputs which are typically based on the Council's own assumptions, as there is little, if any, related market activity.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

In determining the appropriate levels, the Council performs a detailed analysis of the assets and liabilities that are subject to the standard. At each reporting period, all assets and liabilities for which the fair value measurement is based on significant unobservable inputs are classified as Level 3. There were no level 3 inputs for any assets held by the Council at June 30, 2017.

Income taxes

The Council is exempt from federal and local income taxes under Section 501(c)(3) of the Internal Revenue Code on income derived from activities related to its exempt purpose. This code section enables the Council to accept donations that qualify as charitable contributions to the donor. The Council is subject to income taxes on net income from unrelated business taxable income. For the year ended June 30, 2017, the Council did not recognize income tax expense in the accompanying financial statements as there was no unrelated business taxable income.

The Council is not aware of any activities that would jeopardize its tax-exempt status that would require recognition in the accompanying financial statements. Generally, tax returns are subject to examination by taxing authorities for up to three years from the date a completed return is filed. If material omissions of income exist, tax returns may be subject to examination for up to six years. It is the Council's policy to recognize interest and/or penalties related to uncertain tax positions, if any, in the accompanying financial statements. As of June 30, 2017, the Council had no uncertain tax positions which should be recognized as a liability.

Grants receivable

Grants receivable principally represent amounts due from government awards and are stated at their net realizable value. All outstanding receivables are considered collectible. Accordingly, no allowance for doubtful grants receivable has been recorded.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

Contributions receivable

Contributions receivable are unconditional promises to give that are recognized as contributions when the promise is received. All contributions receivable are expected to be collected in less than one year and are reported at their net realizable value. Reserves are established for receivables that are delinquent and considered uncollectible based on periodic reviews by management. At June 30, 2017, no allowance for doubtful contributions receivable had been recognized.

Inventory

Inventory consists of textbooks and is stated at the lower of cost or market by the average cost method.

Investments

Investments are reported at fair value and realized and unrealized gains and losses are reported in the statement of activities as increases or decreases in unrestricted net assets, unless the income or loss is restricted temporarily or permanently by donor restrictions or law. The Council invests in a variety of investments that are exposed to various risks, such as fluctuations in market value and credit risk. It is reasonably possible that changes in risks in the near term could materially affect investment balances and amounts reported in the accompanying financial statements.

Property and equipment, net

Property and equipment acquisitions are recorded in the financial statements at cost, net of accumulated depreciation and amortization. Donated property and equipment is stated at fair value at the date of donation. Depreciation and amortization expense is computed using the straight-line method over the estimated useful lives of the assets as follows:

Library	3 years
Office equipment	5 years
Website development	5 years
Furniture	5 years

The Council's policy is to capitalize major additions and improvements over \$1,000. Repairs and maintenance which do not significantly add to the value of assets are expensed as incurred.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

Revenue recognition

Contributions

Contributions, and certain foundation and corporate grants, are recognized as revenue when received or promised and are recorded net of any current year allowance or discount activity. The Council reports gifts of cash and other assets as temporarily restricted support if they are received or promised with donor stipulations that limit the use of the donated assets to the Council's programs or to a future year. When a donor restriction expires, that is, when a purpose restriction is accomplished or time restriction has elapsed, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the accompanying statement of activities as net assets released from restrictions.

Grant revenue

Grant revenue is recognized as earned when the qualifying costs are incurred. Amounts received in advance are recorded as deferred revenue in the accompanying statement of financial position.

Program service fees

Special fundraising event, workshop and student fees are recognized as revenue in the period the events take place. Fees received relating to future periods are recorded as deferred revenue in the accompanying statement of financial position.

In-kind contributions

Donated materials, services and use of facilities are recorded at fair value when an unconditional commitment is received and are recognized as in-kind contributions as revenue and expense in the accompanying financial statements. Contributions of services are recognized when services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The value of such services is recorded based on the estimated fair value of services provided and is classified as in-kind contributions revenue and expense charged to programs and supporting services based on the program or support services directly benefited.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017

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 programs and supporting services benefited.

Reclassification

For comparative purposes, certain 2016 amounts have been reclassified to conform to the 2017 presentation.

3. Investments and fair value measurements

Investments are comprised of the following at June 30, 2017:

	<u>Cost</u>	<u>Fair Value</u>
Money market funds	\$ 82,466	\$ 82,466
Exchange traded funds-equity funds	111,645	122,729
Exchange traded funds-bond funds	144,041	144,199
Equities-common stock	336,543	467,123
Equities-preferred stock	54,807	55,955
Equities-real estate	14,781	16,553
Bonds-corporate	101,181	101,470
Bonds-government	<u>25,025</u>	<u>25,535</u>
Total investments	<u>\$ 870,489</u>	<u>\$ 1,016,030</u>

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

Interest and dividends	\$ 23,862
Net realized and unrealized gains on investments	<u>63,258</u>
Total investment income	<u>\$ 87,120</u>

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2017

The table below presents the Council's fair value hierarchy for those assets measured at fair value on a recurring basis at June 30, 2017:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Money market funds	\$ 82,466	\$ -	\$ 82,466
Exchange traded funds-equity funds	122,729	-	122,729
Exchange traded funds-bond funds	144,199	-	144,199
Equities-common stock	467,123	-	467,123
Equities-preferred stock	55,955	-	55,955
Equities-real estate	16,553	-	16,553
Bonds-corporate	-	101,470	101,470
Bonds-government	-	<u>25,535</u>	<u>25,535</u>
Total investments	<u>\$ 889,025</u>	<u>\$ 127,005</u>	<u>\$ 1,016,030</u>

4. **Property and equipment, net**

The following is a summary of property and equipment held at June 30, 2017:

Library	\$ 31,526
Office equipment	69,819
Website development	82,583
Furniture	<u>1,900</u>
Property and equipment	185,828
Accumulated depreciation and amortization	<u>(155,127)</u>
Total property and equipment, net	<u>\$ 30,701</u>

Depreciation and amortization expense for the year ended June 30, 2017 was \$24,854.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

5. Temporarily restricted net assets

Net assets were released from donor restrictions during the year ended June 30, 2017 for the following purposes:

Scholarship program services	\$ 5,595
ELL program	97,841
Time restriction	<u>97,006</u>
Total net assets released from restrictions	<u>\$ 200,442</u>

At June 30, 2017, temporarily restricted net assets were available for the following purposes:

Scholarship program services	\$ 28,110
Integrated English Literacy and Civic Education	90,000
Time restriction	<u>30,000</u>
Total temporarily restricted net assets	<u>\$ 148,110</u>

6. In-kind contributions

Volunteers provide the majority of the tutoring and teaching services provided by the Council along with other classroom services. For the year ended June 30, 2017, the number of hours contributed were 17,250. These hours are multiplied by the value of volunteer time based on the Virginia Employment Commission average hourly earnings. The Virginia average hourly value of volunteer time for the year ended June 30, 2017 was \$26.96, which represents an increase of \$.87 over the prior year. The value of these services for the year ended June 30, 2017 totaled \$465,060 and is included in contributed services and materials revenue and program services expense in the accompanying statement of activities.

The Council receives 4,050 square feet of donated space from the county government in which to operate. The space was valued at \$20 per square foot for the year ended June 30, 2017. The total value of the donated space for the year ended June 30, 2017 was \$81,000 and is included in contributed services and materials revenue and program services expense in the accompanying statement of activities.

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

The Council receives donated equipment, supplies and other items which are recorded at fair value on the date of donation. The total value of the donated equipment, supplies and other items for the year ended June 30, 2017 was \$273 and is included in contributed services and materials revenue and program services expense in the accompanying statement of activities.

7. Commitments

Operating leases

In December 2012, the Council entered into a 51 month lease agreement for a postage meter and scale. The lease requires quarterly rent payments of \$393. Rent expense for the year ended June 30, 2017 was \$1,179. After the end of the lease, the Council has the option of purchasing the postage meter and scale at fair value. This lease expired in February 2017.

The Council also entered into a 27 month lease agreement for office space beginning in July 2014 and ending in September 2016. The lease requires monthly rent payments of \$375, subject to a 3% escalation rate each year. In October 2016, this lease was extended for a term of two years. The lease requires monthly rent payment of \$136, subject to a 3% escalation rate after December 2016. Office rent expense for the year ended June 30, 2017 was \$2,014.

Aggregate future minimum lease payments are as follows for the years ending June 30:

	<u>Office space</u>
2018	\$ 3,998
2019	<u>1,193</u>
Total	<u>\$ 5,191</u>

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

8. Retirement plan

The Council maintains a qualified Simple Retirement Plan where qualified employees can make pre-tax contributions up to statutory limits. All employees who have earned at least \$5,000 in annual compensation in any two preceding years are eligible for enrollment in the Council's Plan. The Council makes matching contributions up to three percent of the participating employee's salary for any employees who work 30 hours or more per week.

Retirement plan expense for the year ended June 30, 2017 was \$17,350.

9. Prior period adjustment

The Council has restated its June 30, 2016 financial statements to correct amounts that relate to the revenue recognition of contributions and grants. As a result, contribution revenue increased by \$46,769, grant revenue increased by \$50,655 and contribution and grants receivable increased by \$97,424 for the year ended June 30, 2016. The change in net assets for the year ended June 30, 2016 increased by \$97,424.

The Council has also restated its June 30, 2016 financial statements to correct amounts that relate to the restrictions on net assets. As a result, temporarily restricted net assets increased and unrestricted net assets decreased by \$32,705 for the year ended June 30, 2016.

Net assets, revenues and receivables were corrected as follows at June 30, 2016:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Net assets, as previously stated at June 30, 2016	\$ 918,801	\$ 97,423	\$ 1,016,224
Reclassification of revenues	10,000	87,424	97,424
Reclassification of net assets	<u>(32,705)</u>	<u>32,705</u>	<u>-</u>
Net assets, as restated at June 30, 2016	<u>\$ 896,096</u>	<u>\$ 217,552</u>	<u>\$ 1,113,648</u>

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

10. Subsequent events

In preparing the financial statements, the Council has evaluated events and transactions for potential recognition or disclosure through December 5, 2017, which is the date the financial statements were available to be issued. There were no subsequent events that require recognition of, or disclosure in, these financial statements.

SUPPLEMENTAL INFORMATION

LITERACY COUNCIL OF NORTHERN VIRGINIA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017
(with summarized financial information for 2016)

	2017				2016	
	Program services	Management and general	Fundraising	Total support services	Total	Total
Advertising	\$ 6,357	\$ 3,174	\$ 899	\$ 4,073	\$ 10,430	\$ 160
Depreciation and amortization	22,368	1,243	1,243	2,486	24,854	28,948
Dues and memberships	1,252	325	-	325	1,577	1,282
Employee benefits	53,728	24,118	6,808	30,926	84,654	59,534
Events	-	-	-	-	-	34
Insurance	3,408	1,538	434	1,972	5,380	4,029
Payroll taxes	38,237	16,664	4,700	21,364	59,601	62,657
Postage and shipping	1,385	4,349	908	5,257	6,642	4,653
Printing and publications	1,940	1,984	418	2,402	4,342	5,335
Professional fees	42,949	18,708	6,367	25,075	68,024	119,079
Program books and supplies	63,847	-	-	-	63,847	34,040
Repairs and maintenance	3,942	219	219	438	4,380	4,560
Rent	74,914	4,050	4,050	8,100	83,014	92,608
Salaries	490,991	221,801	62,622	284,423	775,414	686,322
Salaries, AmeriCorps	8,819	3,984	1,125	5,109	13,928	111,299
Supplies	22,685	2,702	30	2,732	25,417	13,631
Telephone	4,612	2,056	580	2,636	7,248	6,458
Travel	2,955	-	296	296	3,251	5,291
In-kind volunteer tutoring and other services	465,060	-	-	-	465,060	550,082
Other expenses	4,207	8,931	201	9,132	13,339	3,614
AmeriCorps expenses	3,232	70	-	70	3,302	14,323
Student incentives	5,595	-	-	-	5,595	6,160
Employee relations	2,301	1,720	424	2,144	4,445	9,026
In-kind supplies and equipment	177	76	20	96	273	7,750
Total expenses	<u>\$ 1,324,961</u>	<u>\$ 317,712</u>	<u>\$ 91,344</u>	<u>\$ 409,056</u>	<u>\$ 1,734,017</u>	<u>\$ 1,830,875</u>