

**FRIENDS OF THE NATIONAL WORLD WAR II
MEMORIAL, INC.**

**DECEMBER 31, 2014
With Summarized Financial Information
For the Year Ended December 31, 2013**

**These financial statements
may be reproduced only
in their entirety.**

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

DECEMBER 31, 2014
With Summarized Financial Information
For the Year Ended December 31, 2013

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Friends of the National World War II Memorial, Inc.
Washington, D.C.

Scope

We have audited the accompanying financial statements of Friends of the National World War II Memorial, Inc. (the Organization) which comprise the statement of financial position as of December 31, 2014, 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 the 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 Organization'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 Organization'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.

To the Board of Directors
Friends of the National World War II Memorial, Inc.
Washington, D.C.
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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2014, 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 Organization's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 4, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, 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 at Schedule 1 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.

Ross, Lanyon & McKeedree
L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

June 26, 2015

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2014

With Comparative Financial Information as of December 31, 2013

ASSETS

	<u>2014</u>	<u>2013</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 838,175	\$ 753,973
Prepaid expenses and other current assets	12,439	1,436
Contributions receivable, current, net	<u>319,365</u>	<u>272,401</u>
Total current assets	1,169,979	1,027,810
NONCURRENT ASSETS		
Contributions - net	71,191	228,366
Other noncurrent assets	<u>3,730</u>	<u>4,534</u>
TOTAL ASSETS	<u>\$ 1,244,900</u>	<u>\$ 1,260,710</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	\$ 30,447	\$ 10,144
Accrued salaries and benefits	<u>-</u>	<u>23,017</u>
TOTAL LIABILITIES	30,447	33,161
NET ASSETS		
Unrestricted:		
Undesignated	186,657	63,450
Board designated - Institutional Building Fund	<u>593,504</u>	<u>629,848</u>
Total unrestricted	780,161	693,298
Temporarily restricted	<u>434,292</u>	<u>534,251</u>
TOTAL NET ASSETS	<u>1,214,453</u>	<u>1,227,549</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,244,900</u>	<u>\$ 1,260,710</u>

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2014
 With Summarized Financial Information For the Year Ended December 31, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2014</u>	<u>2013</u>
REVENUE AND SUPPORT				
Contributions	\$ 240,457	\$ 401,291	\$ 641,748	\$ 467,787
Other income	3,179	-	3,179	1,235
Net assets released from restrictions	<u>501,250</u>	<u>(501,250)</u>	<u>-</u>	<u>-</u>
Total support and revenue	.....744,886	.....( 99,959)	.....644,927	.....469,022
EXPENSES				
Program services:				
Education	214,833	-	214,833	245,590
Commemorative events	188,780	-	188,780	191,235
Summer concert series	14,182	-	14,182	10,180
Legacy lecture	52,201	-	52,201	38,516
Memorial maintenance	<u>1,785</u>	<u>-</u>	<u>1,785</u>	<u>-</u>
Total program services	.....471,781	.....-	.....471,781	.....485,521
Supporting services:				
Management and general	75,485	-	75,485	51,641
Fund-raising	<u>110,757</u>	<u>-</u>	<u>110,757</u>	<u>125,278</u>
Total supporting services	<u>186,242</u>	<u>-</u>	<u>186,242</u>	<u>176,919</u>
Total expenses	<u>658,023</u>	<u>-</u>	<u>658,023</u>	<u>662,440</u>
CHANGE IN NET ASSETS	86,863	(99,959)	(13,096)	(193,418)
NET ASSETS, BEGINNING OF YEAR	<u>693,298</u>	<u>534,251</u>	<u>1,227,549</u>	<u>1,420,967</u>
NET ASSETS, END OF YEAR	<u>\$ 780,161</u>	<u>\$ 434,292</u>	<u>\$ 1,214,453</u>	<u>\$ 1,227,549</u>

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2014
 With Comparative Financial Information For the Year Ended December 31, 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$(.....13,096)	\$(.....193,418)
Adjustments to reconcile change in net assets to net cash provided by/(used in) operating activities		
Change in assets and liabilities:		
Increase in prepaid expenses and other current assets	(11,003)	(256)
Decrease in contributions receivable	110,211	6,717
(Increase)/decrease in other noncurrent assets	804	788
Increase in accounts payable	20,303	4,877
Increase/(decrease) in accrued salaries and benefits	<u>(23,017)</u>	<u>15,817</u>
Total adjustments	<u>97,298</u>	<u>27,943</u>
Net cash provided by/(used in) operating activities	<u>84,202</u>	<u>(165,475)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	<u>-</u>	<u>(2,495)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	84,202	(167,970)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>753,973</u>	<u>921,943</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 838,175</u>	<u>\$ 753,973</u>

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES

The Friends of the National World War II Memorial, Inc. (the Organization) was founded in 2007 as a nonprofit corporation. The Organization's purpose is to help make the National World War II Memorial (the Memorial) be all that it was intended to be - an open, welcoming gathering place in the center of the National Mall in Washington, D.C., to commemorate and celebrate the defining event of the 20th Century, and to honor all those Americans who served on the home front and battle front and all those who gave their lives in history's greatest and costliest war. The Organization promotes the Memorial through events and activities with the cooperation of the National Park Service (NPS). The Organization derives revenue primarily through contributions and donations.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements have been prepared using the accrual basis of accounting following the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), which is the sole source of authoritative generally accepted accounting principles in the United States (GAAP). Assets have been classified as unrestricted, temporarily restricted or permanently restricted in accordance with GAAP.

Income Taxes

The Organization received a determination letter from the Internal Revenue Service (IRS) that it has been granted an exemption from federal income taxes and that it qualifies as a publicly supported organization under Section 501(c)(3) and 170(b)(1)(A)(vi) of the Internal Revenue Code (IRC). The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC. Management believes that the operations are consistent with the nature of their exemption granted by the IRS. There is no current liability for income taxes and no temporary differences resulting in deferred taxes as of December 31, 2014 or 2013.

The Organization is required to measure, recognize, present, and disclose in its financial statements uncertain income tax positions the Organization has taken in the tax years that remain subject to examination or expects to take on an income tax return. The Organization recognizes the tax benefits from uncertain income tax positions only if it is more likely than not that the tax position will be sustained on examination by tax authorities. Prior year income tax returns may be subject to audit in various tax jurisdictions, most of which define open tax years as three years from the later of the due date or the date the return was filed. The Organization recorded no liability for uncertain income tax positions for any open tax years.

Cash and Cash Equivalents

For purposes of the statement of financial position, the Organization considers all money market accounts to be cash equivalents.

Contributions Receivable

Unconditional promises to give are reported at their net present realizable value. Unconditional promises to give due in subsequent years are reported at their net present realizable value, using a discount rate of 4.0 percent. Promises to give are charged to write-off of uncollectible receivables expense as they are deemed uncollectible.

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions and Temporarily Restricted Net Assets

All contributions were received from the Organization's board members, from contributions solicited by board members, or from the public. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. All contributions are considered to be available for the general programs of the Organization unless restricted by the donor or designated by the board or management.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

Concentration of Credit Risk

The Organization maintains cash and investments in federally insured banks and broker-managed accounts. At December 31, 2014, the Organization had \$457,186 in cash and cash equivalents in excess of Federal Deposit Insurance Corporation (FDIC) insurance limits. The Organization also holds \$86,442 of money market fund assets held in a brokerage account. These assets are insured by the Securities Investor Protection Corporation (SIPC), which protects investors for up to \$500,000 including a maximum of \$250,000 for claims of cash if the brokerage firm holding the assets becomes insolvent.

For the year ended December 31, 2014, approximately 80 percent of total revenue was received or pledged from ten donors and approximately 94 percent of net contributions receivable was pledged by eight donors.

Functional Allocation of Expenses and Joint Costs

The costs of providing the 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 and supporting services benefited. Costs associated with the Organization's periodic mailings that meet the requirements for treatment as joint costs in GAAP are allocated between program services and fund-raising. The costs are allocated based on management's analysis of the nature of the mailings.

In 2014, the Organization conducted direct mail activity that included requests for contributions as well as a program component. The cost of conducting this activity included a total of \$69,488 of joint costs, which are not specifically attributable to particular components of the direct mail activity (joint costs). These joint costs were allocated as follows:

Education	\$	46,739
Fund-raising		<u>22,749</u>
Total	\$	<u>69,488</u>

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Reclassifications

Certain prior year amounts have been reclassified to conform with current year presentation.

Summarized Financial Statements

The financial statements include certain prior year summarized comparative information in total but not by separate net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2013, from which the summarized information was derived.

Subsequent Events

The Organization has evaluated subsequent events through June 26, 2015, which is the date the financial statements were available to be issued.

NOTE 3 - NET ASSETS

Temporarily restricted net assets are restricted as follows as of December 31:

	<u>2014</u>	<u>2013</u>
Time restricted - pledges	\$ 374,634	\$ 472,767
Purpose and time restricted -		
Legacy lecture	59,283	61,484
Circle of remembrance	<u>375</u>	<u>-</u>
Total purpose and time restricted	<u>59,658</u>	<u>61,484</u>
Total temporarily restricted net assets	<u>\$ 434,292</u>	<u>\$ 534,251</u>

Included in unrestricted net assets in the accompanying statement of financial position are board designated net assets designated for the Institutional Building Fund (IBF). The board of directors established the IBF on May 8, 2013 to commit to and invest in the Organization's future by supporting the Organization's infrastructure and to provide for its long-term sustainability. The Organization added \$83,656 and \$629,848 to the IBF in the years ended December 31, 2014 and 2013, respectively. Funds can be used by board review and approval. During the year ended December 31, 2014, \$120,000 of the IBF funds were transferred out of board designated net assets. No funds were used in the year ended December 31, 2013.

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - CONTRIBUTIONS RECEIVABLE

Promises to give as of December 31, 2014 are due as follows:

Year ending December 31,

2015	\$	326,365
2016		50,000
2017		<u>25,000</u>
Total contributions receivable		401,365
Less: allowance for uncollectible amounts	(	7,000)
Less: Discount to present value	(	<u>3,809</u>)
Net contributions receivable		390,556
Less current portion	(	<u>319,365</u>)
Net contributions receivable - noncurrent	\$	<u><u>71,191</u></u>

NOTE 5 - PROGRAM DESCRIPTIONS

Education

In 2014, the Organization continued to provide educational programs and resources. To this end, the Organization collected and archived video interviews of World War II (WWII) veterans and other members of the greatest generation, provided teachers with curriculum materials, and hosted a second annual public lecture series featuring prominent historians.

Throughout the year, the Organization continued the program *Capturing the Voices of World War II*. This initiative preserves the history of our country's WWII veterans and saves their intimate stories for future generations. The program encourages a greater understanding and awareness of the importance and the historic significance of WWII.

Additionally, the Organization presented formal teaching sessions at various schools, museums, educational conferences, and the Memorial throughout the year. These included: Middle States Council for Social Studies Conference (Tysons Corner, Virginia), American Heritage Conversation at Marymount University (Arlington, Virginia), National History Day's Albert H. Small Normandy Institute (the Memorial), Naples Holocaust Museum (Naples, Florida), Virginia Council for Social Studies Conference (Tysons Corner, Virginia), Fordham University Press and Florida State University's Institute on WWII and Human Behavior (New York, New York), and the National Council for Social Studies (Boston, Massachusetts).

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - PROGRAM DESCRIPTIONS (continued)

Commemorative Events

In cooperation with the NPS, the Organization has the lead responsibility in planning and staging major national commemorative events at the Memorial on V-E Day, Memorial Day, V-J Day, Veterans Day, and Pearl Harbor Remembrance Day. The ceremonies are free and open to the public. The ceremonies include a formal presentation of wreaths at the freedom wall of stars to honor the more than 400,000 Americans who died in WWII. Each commemorative ceremony begins with a presentation of patriotic music by various military bands, followed by the presentation of the colors by the Armed Forces Color Guard. The program features remarks by honored guests and a keynote speaker. All ceremonies end with the playing of *Taps*.

Memorial Day Ceremony and 10th Anniversary Commemoration

The May 24 Memorial Day ceremony paid special recognition to all those who made the ultimate sacrifice during WWII and also marked the 10th anniversary of the Memorial's dedication. Secretary of Defense Chuck Hagel, FedEx Chairman and CEO Frederick Smith, Senator Bob Dole, Congresswoman Marcy Kaptur, and WWII Memorial designer Friedrich St. Florian gave remarks and presented wreaths at the freedom wall of stars with veterans from WWII. Award-winning journalist and newscaster Leon Harris served as the master of ceremonies. The U.S. Navy Ceremonial performed during the ceremony and presented a pre-ceremony concert.

Pearl Harbor Remembrance Day Ceremony

The December 7 Pearl Harbor Remembrance Day ceremony was held to remember and honor all those who died in the attack on Pearl Harbor on December 7, 1941. The ceremony began with the tolling of a U.S. Navy bell marking the first moments of the attack on Pearl Harbor. Admiral Michelle Howard, the 38th Vice Chief of Naval Operations and the first woman four-star admiral in the history of the U.S. Navy, gave remarks. She also joined Pearl Harbor survivors and WWII veterans in laying wreaths at the freedom wall of stars to pay tribute to the more than 400,000 Americans who lost their lives during WWII, including the more than 2,400 who lost their lives on December 7, 1941. The U.S. Navy Ceremonial Band performed throughout the event.

V-E Day Ceremony

In remembrance of the 69th anniversary of the allied forces victory in Europe during WWII, the May 8 V-E Day ceremony paid special recognition to all WWII veterans and especially those who fought in the European theater during the war. Congressman Michael T. McCaul, Susan Eisenhower, and British Embassy Defense Attache Major General Buster Howes gave remarks and presented wreaths at the freedom wall of stars with veterans from WWII and holocaust survivors who were liberated from concentration camps at the end of the war. The U.S. Navy Ceremonial Band performed during the ceremony and presented a pre-ceremony concert.

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - PROGRAM DESCRIPTIONS (continued)

Commemorative Events (continued)

V-J Day Ceremony

In remembrance of the 69th anniversary of the allied forces victory in the Pacific and the end of WWII, the September 2 V-J Day ceremony celebrated the spirit of unity of the American people during this pivotal moment in our nation's history and gave recognition to all WWII veterans, especially those who fought in the Pacific theater during the war, as well as all those who served on the home front. The date also marked the 70th anniversary of President George H.W. Bush's doomed flight over the Pacific. President Bush's grandson, George Prescott Bush, gave remarks and presented a wreath at the freedom wall of stars along with veterans from WWII. Award-winning news anchor Gordon Peterson served as the master of ceremonies. The U.S. Navy Ceremonial Band performed during the ceremony and presented a pre-ceremony concert.

Veterans Day Ceremony

The November 11 Veterans Day ceremony paid tribute to the more than 16 million men and women who served with the U.S. armed forces during WWII. The ceremony featured remarks by journalist and author Joseph Galloway, whose father served during WWII. Mr. Galloway also presented a wreath at the freedom wall of stars along with veterans from WWII. Emmy award-winning news anchor Atria Godfrey served as the mistress of ceremonies. The U.S. Navy Band Brass Quintet performed during the ceremony and presented a pre-ceremony concert.

D-Day 70th Anniversary Commemoration

The June 6 ceremony commemorated the 70 years since 160,000 Allied troops landed along a 50-mile stretch of heavily-fortified French coastline to fight Nazi Germany on the beaches of Normandy, France. Susan Eisenhower, the granddaughter of General Dwight D. Eisenhower, Supreme Allied Commander of the Allied Expeditionary Force, offered remarks on behalf of the Eisenhower family and read her grandfather's message to the troops. Elliott "Toby" Roosevelt III, the great-grandson of President Franklin Delano Roosevelt, spoke for his famous family and read the former President's D-Day prayer. As part of the ceremony, D-Day veterans, along with representatives from each of the allied nations that took part in the Normandy campaign, placed wreaths at the freedom wall of stars of the Memorial. Craig Symonds, Professor Emeritus of American History at the U.S. Naval Academy and author of *Neptune: The Allied Invasion of Europe and the D-Day Landings*, served as the event's master of ceremonies. The Military District of Washington provided military support for the event including performances by the U.S. Army Band Brass Quintet. Additionally, throughout the day visitors to the Memorial were able to visit an on-site educational exhibit developed in collaboration with NPS living history rangers and Memorial volunteer Dan Arant.

Battle of the Bulge 70th Anniversary Wreath Laying

The December 16 wreath laying marked the 70th anniversary of the Battle of the Bulge, the biggest and bloodiest single battle in U.S. history. For the commemoration, WWII veterans, the Organization's chairman retired Army Lieutenant General Mick Kicklighter, and others placed a wreath at the Battle of the Bulge bas-relief of the Memorial in honor of all those who served in this historic battle and in memory of the 19,000 Americans who lost their lives.

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - PROGRAM DESCRIPTIONS (continued)

Summer Concert Series

The Organization's summer concert series at the Memorial is a program that is free and open to the public and offers performances by U.S. military bands presenting a variety of music from WWII songs to show tunes to patriotic music. Ten concerts were presented from May to September 2014 and included concerts by the British Army's 1st Battalion Scots Guards Pipes and Drums, U.S. Army Band "Pershing's Own," U.S. Army Band "Pershing's Own" Jazz Band, U.S. Public Health Service Choral Group, and U.S. Marine Corps Drum and Bugle Corps.

Legacy Lecture

The Organization hosts an annual public lectures series that features preeminent historians and others speaking on the lasting significance and impact of WWII on America and the world. On November 6, the Organization held the second annual *National WWII Memorial Legacy Lecture* at the National Defense University's Lincoln Hall Auditorium. During a lecture titled *A 21st Century View of the Greatest Conflict in History* British author, journalist, and broadcaster Sir Max Hastings spoke on the lasting significance and impact of WWII on America and the world.

Memorial Maintenance

The Organization partners with the NPS to fund maintenance projects on the Memorial.

FRIENDS OF THE NATIONAL WORLD WAR II MEMORIAL, INC.

SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

With Summarized Financial Information For the Year Ended December 31, 2013

	PROGRAM SERVICES				
	Education	Commemorative Events	Summer Concert Series	Legacy Lecture	Memorial Maintenance
Accounting fees	\$ 26,623	\$ 15,244	\$ 91	\$ 1,590	\$ 365
Employee benefits and taxes	10,651	9,433	42	1,099	233
Meetings and conferences	304	5,384	-	7	2
Other expenses	9,419	37,736	3,622	6,887	101
Professional services	62,115	64,660	9,999	32,807	9
Rent and utilities	5,003	2,852	13	258	72
Salaries	88,520	48,104	412	9,474	957
Telecommunication	12,198	5,367	3	79	46
TOTAL	\$ 214,833	\$ 188,780	\$ 14,182	\$ 52,201	\$ 1,785

See independent auditor's report.

Total Program Services	SUPPORTING SERVICES			Total Supporting Services	2014	2013
	Management and General	Fund- Raising			Total Expenses	Total Expenses
\$ 43,913	\$ 6,911	\$ 4,536	\$ 11,447	\$ 55,360	\$ 35,973	
21,458	3,953	2,839	6,792	28,250	26,802	
5,697	20,246	25	20,271	25,968	19,057	
57,765	13,736	1,201	14,937	72,702	73,098	
169,590	1,453	84,197	85,650	255,240	222,271	
8,198	1,695	811	2,506	10,704	11,934	
147,467	26,914	16,741	43,655	191,122	241,349	
17,693	577	407	984	18,677	31,956	
<u>\$ 471,781</u>	<u>\$ 75,485</u>	<u>\$ 110,757</u>	<u>\$ 186,242</u>	<u>\$ 658,023</u>	<u>\$ 662,440</u>	