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September 17, 2019

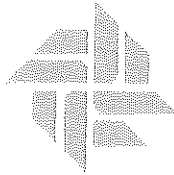
Board of Directors  
Center for Community Justice, Inc.  
121 S. Third St.  
Elkhart, IN 46516

We have reviewed the audit report of Center For Community Justice, Inc., which was opined upon by Cornerstone CPA Group, LLP, Independent Public Accountants, for the period July 1, 2016 to June 30, 2017. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of Center For Community Justice, Inc., as of June 30, 2017, and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts.

This report is filed with this letter in our office as a matter of public record.

  
Paul D. Joyce, CPA  
State Examiner



**CENTER FOR  
COMMUNITY  
JUSTICE, INC.**

**FINANCIAL STATEMENTS  
JUNE 30, 2017**

**CENTER FOR COMMUNITY JUSTICE, INC.**

**Elkhart, Indiana**

**JUNE 30, 2017**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
**CENTER FOR COMMUNITY JUSTICE, INC.**  
Elkhart, Indiana

We have audited the accompanying financial statements of **CENTER FOR COMMUNITY JUSTICE, INC.** (a nonprofit organization), which comprise the statements 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.

***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.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **CENTER FOR COMMUNITY JUSTICE, INC.** 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 **CENTER FOR COMMUNITY JUSTICE, INC.'S** June 30, 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 28, 2016. 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.

**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 on page 12 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 related 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.

*Cornerstone CPA Group, LLP*  
CORNERSTONE CPA GROUP, LLP  
Certified Public Accountants  
Elkhart, Indiana

November 9, 2017

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2017 and 2016

	<b>2017</b>	<b>2016</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 199,921	\$ 96,310
Prepaid Expenses	4,719	3,890
Grants Receivable	20,884	20,562
Accounts Receivable	<u>19,392</u>	<u>1,885</u>
Total Current Assets	<u>244,916</u>	<u>122,647</u>
<b>PROPERTY &amp; EQUIPMENT</b>		
Land	31,000	31,000
Building and Improvements	225,650	225,650
Vehicle		11,902
Office Furniture and Equipment	<u>91,782</u>	<u>91,782</u>
Total	348,432	360,334
Accumulated Depreciation	<u>(273,612)</u>	<u>(278,264)</u>
Net Property & Equipment	<u>74,820</u>	<u>82,070</u>
<b>OTHER ASSETS</b>		
Funds Held at Community Foundation of Elkhart County	<u>8,993</u>	<u>7,968</u>
<b>TOTAL ASSETS</b>	<u>\$ 328,729</u>	<u>\$ 212,685</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 916	
Funds Held for Others	14,809	\$ 3,430
Salaries, Wages and Other Related Payables	7,558	7,275
Deferred Revenue	<u>12,000</u>	
Total Current Liabilities	<u>35,283</u>	<u>10,705</u>
<b>NET ASSETS</b>		
Unrestricted	261,503	201,980
Temporarily Restricted	<u>31,943</u>	
Total Net Assets	<u>293,446</u>	<u>201,980</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 328,729</u>	<u>\$ 212,685</u>

The accompanying notes are an integral part of these financial statements.  
(See Independent Auditor's Report)

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**STATEMENTS OF ACTIVITIES**  
For the Year Ended June 30, 2017  
(With Summarized Totals For the Year Ended June 30, 2016)

	Unrestricted	2017 Temporarily Restricted	Combined Total	2016 Summarized Total
<b>SUPPORT AND REVENUE</b>				
Local Funding and Grants	\$ 12,940	\$ 255,510	\$ 268,450	\$ 239,441
Program Fees	63,843		63,843	43,666
Local Contributions	44,856	29,525	74,381	74,814
Building Lease Income	4,800		4,800	6,150
Investment Income	1,199		1,199	(31)
Subtotal	<u>127,638</u>	<u>285,035</u>	<u>412,673</u>	<u>364,040</u>
Net Assets Released From Restrictions	253,092	(253,092)		
Total Support and Revenue	<u>380,730</u>	<u>31,943</u>	<u>412,673</u>	<u>364,040</u>
 <b>EXPENSES</b>				
Program Services	251,984		251,984	296,527
Management and General	55,513		55,513	72,646
Fund Raising	13,710		13,710	23,011
Total Expenses	<u>321,207</u>		<u>321,207</u>	<u>392,184</u>
 <b>CHANGE IN NET ASSETS</b>	59,523	31,943	91,466	(28,144)
 <b>NET ASSETS - Beginning of Year</b>	<u>201,980</u>		<u>201,980</u>	<u>230,124</u>
 <b>NET ASSETS - End of Year</b>	<u>\$ 261,503</u>	<u>\$ 31,943</u>	<u>\$ 293,446</u>	<u>\$ 201,980</u>

The accompanying notes are an integral part of these financial statements.  
(See Independent Auditor's Report)

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2017 and 2016

	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 91,466	\$ (28,144)
Adjustments to Reconcile Change in Net Assets to Net Cash from Operating Activities:		
Depreciation	7,251	8,070
Unrealized and Realized (Gain)/Loss on Investments	(1,025)	149
(Increase)/Decrease in Operating Assets		
Prepaid Expenses	(829)	536
Grants Receivable	(322)	(9,504)
Other Receivables	(17,507)	12,663
Increase/(Decrease) in Operating Liabilities		
Accounts Payable	916	(3,881)
Funds Held for Others	11,379	(4,042)
Salaries, Wages and Other Related Payables	282	983
Unearned Revenue	12,000	
<b>Net Cash Provided/(Used) by Operating Activities</b>	<u>103,611</u>	<u>(23,170)</u>
<b>NET CHANGE IN CASH &amp; CASH EQUIVALENTS</b>	103,611	(23,170)
<b>CASH &amp; CASH EQUIVALENTS - Beginning of Year</b>	<u>96,310</u>	<u>119,480</u>
<b>CASH &amp; CASH EQUIVALENTS - End of Year</b>	<u>\$ 199,921</u>	<u>\$ 96,310</u>

The accompanying notes are an integral part of these financial statements.  
(See Independent Auditor's Report)

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2017 and 2016**

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

**Nature Of Organization** – Center for Community Justice, Inc. (Center) was organized in 1984 and serves Elkhart County by providing programs, based on the principles of Restorative Justice, which strengthen community safety, provide support and compensation for victims, aid in the restoration of offenders, and promote reconciliation among victims, offenders and the community.

**Basis of Accounting** – The financial statements of Center for Community Justice, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**Use of Estimates** – The preparation of financial statements in conformity with 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. Significant estimates include the allocation of functional expenses.

**Cash and Cash Equivalents** – Cash and cash equivalents consist of bank deposits in accounts that are either interest-bearing and federally insured up to \$250,000, or non-interest bearing and fully guaranteed by the federal government. At times these amounts may exceed federally insured limits. Additionally, for purposes of the statements of cash flows, the Center considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

**Grants Receivable** – The Center receives some grants for reimbursement of expenses incurred. A receivable for the reimbursement of allowable program expenditures due from grantors has been recorded at June 30, 2017 and 2016. In addition, grants awarded that are unconditional non-reciprocal promises to transfer assets over a specified period have been recorded as revenue and grants receivable. No allowance for uncollectible grants has been recorded since management believes all amounts are collectible.

**Accounts Receivable** – The accounts receivable balance represent amounts that have been billed under agency contracts or for program services but not collected as of the date of the financial statements. Accounts receivable are stated at the amount management expects to be collected from the outstanding balance. As of June 30, 2017, management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2017 and 2016**

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property and Equipment** – Property and equipment is recorded at cost if purchased, and at fair market value if contributed, at the date of purchase/donation. Major additions and improvements are capitalized, while maintenance and repairs are expensed as incurred. The cost of assets retired or otherwise disposed of, and the related accumulated depreciation are eliminated from the accounts in the year of disposal with any resulting gain or loss reflected in earnings. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of equipment are recorded as unrestricted support.

The Center computes depreciation using the straight-line method over the expected life of each asset as follows:

Building and Improvements:	15 – 30 Years
Vehicle:	3.5 Years
Office Furniture and Equipment:	3 – 7 Years

Depreciation expense for the years ended June 30, 2017 and 2016 was \$7,251 and \$8,070 respectively.

**Deferred Revenue** – Deferred revenue represents program service fees received for services performed at the beginning of the next fiscal year.

**Net Assets** – The Center reports its activities and financial position by the following classes of net assets:

*Unrestricted:* Represents assets in excess of liabilities presently available for use by the Center at the discretion of the Board of Directors.

*Temporarily Restricted Net Assets:* This category of net assets represents the part of the net assets of the Center resulting from contributions or grants and other inflows of assets whose use by the Center is limited by donor-imposed stipulations for a particular purpose or in a particular future period.

*Permanently Restricted Net Assets:* This category of net assets represents the part of the net assets of the Center resulting from contributions and other inflows of assets whose use by the Center is limited by donor-imposed restrictions that stipulate that resources be maintained permanently, but permits the Center to use up or expend part or all of the income derived from the donated assets.

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2017 and 2016**

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Assets Released From Restriction** – When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from temporarily restricted to unrestricted net assets.

**Revenue Recognition** – Revenue from services rendered are recorded in the period earned.

**Contributions and Grants** – The Center records contributions and grants received and unconditional promises to give as unrestricted, temporarily restricted or permanently restricted support depending on the existence of donor or grantor restrictions and the nature of restrictions, if they exist. Contributions and grants received are considered to be available for unrestricted use unless specifically restricted by the donor or grantor.

**Functional Expenses** – The costs of providing the programs and supporting services have been summarized on a functional basis in the statements of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Income Tax Status** – The Center is exempt from federal and state income taxes pursuant to provisions of Section 501(c)(3) of the Internal Revenue Code. It has been classified as an organization that is not a private foundation under Section 509(a)(2) of the Internal Revenue Code and qualifies for the 50% charitable contributions deduction for individual donors. Therefore, no income taxes are reflected in the accompanying financial statements.

**Uncertain Tax Positions** – In accordance with FASB ASC 740-10-*Income Taxes*, the Center reviews its tax positions on an annual basis and does not take any position resulting in a deduction that, in their evaluation, will not be completely sustained under an audit by the applicable governing body. The Center is no longer subject to United States federal and state income tax examinations for the years prior to 2013, for jurisdictions in which it files tax returns.

**Advertising Costs** – The Center expenses all advertising costs as incurred.

**Date of Management's Review** – The Center has evaluated subsequent events for potential recognition and/or disclosure through November 9, 2017, the date the financial statements were available to be issued.

**Comparative Financial Information** – The financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Center's financial statements for the year ended June 30, 2016, from which the summarized information was derived.

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2017 and 2016**

**NOTE 2 – LINE OF CREDIT**

At June 30, 2017 and 2016, the Center has a \$50,000 line of credit agreement with a bank with an interest rate of 1.0% over prime rate from the bank's prime rate "index". There were no outstanding balances on this line at June 30, 2017 and 2016. The Center provided its receivables, equipment and general assets as collateral.

**NOTE 3 – FUNDS HELD FOR OTHERS**

Pursuant to a contractual agreement with the Elkhart County Community Corrections (ECCC), the unexpended balance of a program grant awarded to the Center is required to be returned to the ECCC. This unexpended balance is recorded as funds held for others when the final accounting of the grant is prepared. At June 30, 2017 this amounts totaled \$10,718, and is included in funds held for others.

Funds held for others also includes certain transactions that are considered to be agency transactions for restitution payments from offenders to victims in the Victim Offender Restitution Program (VORP). These transactions pass through the Center in order to maintain a record for the Victim Offender Restitution Contract and are not included in the Statement of Activities of the Center. As of June 30, 2017 and 2016 the balance of the funds held for others for these agency transactions includes \$4,089 and \$3,430, respectively. The VORP program is required and does have a separate bank account for this activity.

**NOTE 4 – TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the purpose of operating community-based services for victims, offenders and the community at June 30, 2017 and 2016 as follows:

	<u>2017</u>	<u>2016</u>
Temporarily Restricted Net Assets:		
Contribution Grants for specific programs	<u>\$ 31,943</u>	<u>\$ -0-</u>
Total	<u>\$ 31,943</u>	<u>\$ -0-</u>

**NOTE 5 – RELATED PARTY TRANSACTIONS**

The Sherriff of Elkhart County is on the Board of Directors of the Center. During the year ended June 30, 2017, the Center received funding for the Transitional Coaching program in the amount of \$5,700 and funding for the Community Mediation program in the amount of \$4,813 from the Elkhart County Sheriff's department.

The Assistant Superintendent of Student Services at Elkhart Community Schools is on the Board of Directors of the Center. During the year ended June 30, 2017, the Center received funding for the restorative justice in schools program in the amount of \$16,188 from the Elkhart Community School Corporation.

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2017 and 2016**

**NOTE 6 – FAIR VALUE MEASUREMENTS**

Accounting Standards Codification (ASC) Section 820, *Fair Value Measurements and Disclosures*, defines fair value as an exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the entity's principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. ASC 820 establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1: Quoted prices are available in active markets for identical investments as of the reporting date. The type of investments included in Level 1 includes listed equities and listed derivatives.
- Level 2: Pricing inputs are other than quoted prices in active markets of comparable instruments, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Investments which are generally included in this category include corporate bonds and loans, less liquid and restricted equity securities and certain over-the-counter derivatives.
- Level 3: Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment. The inputs into the determination of fair value are based upon the best information in the circumstances and may require significant management judgment or estimation. Investments that are included in this category generally include equity and debt positions in private companies.

Following is a description of the valuation methodology used for the assets measured at fair value. There have been no changes in the methodologies used at June 30, 2017 and 2016.

Level 3 – Funds held at Community Foundation of Elkhart County were recorded at fair value based on the Foundation's year-end investment statement.

The Center's investments at fair value, within the fair value hierarchy, are as follows as of June 30, 2017 and 2016:

	<u>Fair Value</u>	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>	<u>Level 3 Inputs</u>
Funds Held at Community Foundation of Elkhart County:				
June 30, 2017	<u>\$8,993</u>			<u>\$8,993</u>
June 30, 2016	<u>\$7,968</u>			<u>\$7,968</u>

(See Independent Auditor's Report)

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2017 and 2016**

**NOTE 6 – FAIR VALUE MEASUREMENTS (CONTINUED)**

The following table is the reconciliation of Funds held at Community Foundation of Elkhart County for the years ended June 30, 2017 and June 30, 2016.

	<u>2017</u>	<u>2016</u>
Balance Beginning of Year	\$ 7,968	\$ 8,117
Increase/(Decrease) in Value Included in Net Assets	1,025	(149)
New Contribution/(Distribution of Residuum)	<u>-0-</u>	<u>-0-</u>
Balance Ending of Year	<u>\$ 8,993</u>	<u>\$ 7,968</u>

**NOTE 7 – RETIREMENT PLAN**

The Center has a SEP IRA retirement plan. The Center did not make an employer contribution for the years ended June 30, 2017 and 2016.

**NOTE 8 – COMMUNITY FOUNDATION OF ELKHART COUNTY**

The Community Foundation OF Elkhart County, Inc. (the Foundation) holds a fund named the Center for Community Justice Fund (the Fund). The purpose of the Fund is to further the charitable purposes of the Center. A portion of the Fund is a permanent endowment fund whereby the principal is held and controlled by the Foundation and investment income of the Fund is distributed to the Center at the discretion of the Foundation. The other portion of the Fund is a board designated asset.

At June 30, 2017 and 2016, the board designated balance of the Fund, which is reflected as an asset of the Center in accordance with accounting principles generally accepted in the United States, approximated \$8,993 and \$7,968, respectively, at market value. The total balance of the Fund, which includes original contribution, market growth and additional public contributions, approximated \$12,866 as of June 30, 2017 and \$11,102 as of June 30, 2016. The Center received \$-0- from the Fund in 2017 and 2016.

**NOTE 9 – BUILDING LEASE INCOME**

The Center leased a portion of its building to another non-profit organization under month by month lease for \$400 per month. During the years ended June 30, 2017 and 2016, building lease income was \$4,800 and \$6,150 respectively.

**NOTE 10 – CONCENTRATION OF REVENUE**

For the years ended June 30, 2017 and 2016, approximately 40% and 49%, respectively, of the Center's revenue came from one grant. The Center will not be receiving this grant for the year ended June 30, 2018.

**CENTER FOR COMMUNITY JUSTICE, INC.**  
**SUPPLEMENTARY INFORMATION**  
**SCHEDULE I - STATEMENTS OF FUNCTIONAL EXPENSES**  
**For the Year Ended June 30, 2017**  
**(With Summarized Totals For the Year Ended June 30, 2016)**

	2017				2016
	Program Services	Management and General	Fund Raising	Total	Total
<b>Direct Program Costs</b>					
Transitional Coaching Program	\$ 125			\$ 125	\$ 700
Thinking for Change Program					665
Community Service Program	104	\$ 35		139	397
Reading For Life					424
Victim Impact	2,145			2,145	2,090
Juvenile Accountability Block Grant	287			287	6,425
<b>Total Direct Program Costs</b>	<u>2,661</u>	<u>35</u>		<u>2,696</u>	<u>10,701</u>
<b>Salaries &amp; Related Expenses</b>					
Salaries	185,838	14,781	\$ 6,097	206,716	248,421
Payroll Taxes	13,149	1,024	442	14,615	17,652
Insurance	30,736	2,026	661	33,423	31,206
Staff Development	909	171		1,080	285
Temporary Help	600			600	4,000
<b>Total Salaries &amp; Related Exp</b>	<u>231,232</u>	<u>18,002</u>	<u>7,200</u>	<u>256,434</u>	<u>301,564</u>
<b>Occupancy</b>					
Telephone & Utilities	3,393	3,750		7,143	7,276
Repairs & Maintenance		6,153		6,153	5,716
<b>Total Occupancy</b>	<u>3,393</u>	<u>9,903</u>		<u>13,296</u>	<u>12,992</u>
<b>General &amp; Administrative</b>					
Travel & Meals	747	1,390	172	2,309	1,964
Office Supplies & Postage	1,747	3,908	1,429	7,084	7,419
Dues & Subscriptions	200	930		1,130	1,000
Fund Raising			4,757	4,757	4,784
Professional Fees	1,112	11,159		12,271	30,139
Printing					58
Insurance	5,437	4,237		9,674	10,232
Advertising	1,769	100		1,869	14
Payroll Processing Charges		1,133		1,133	2,054
Board Expenses					100
Miscellaneous	61	1,090	152	1,303	1,093
<b>Total General &amp; Administrative</b>	<u>11,073</u>	<u>23,947</u>	<u>6,510</u>	<u>41,530</u>	<u>58,857</u>
Depreciation	3,625	3,626		7,251	8,070
<b>Total Functional Expenses</b>	<u>\$ 251,984</u>	<u>\$ 55,513</u>	<u>\$ 13,710</u>	<u>\$ 321,207</u>	<u>\$ 392,184</u>

The accompanying notes are an integral part of these financial statements.  
(See Independent Auditor's Report)