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**THE INTERNATIONAL CENTER**

**FINANCIAL STATEMENTS**

**Year Ended December 31, 2013**

**and**

**Supplementary Financial Information**

**with**

**Independent Auditors' Report**

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# THE INTERNATIONAL CENTER

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## **Independent Auditors' Report**

The Board of Directors  
The International Center

### **Report on the Financial Statements**

We have audited the accompanying financial statements of The International Center (the Center) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

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

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 upon 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 Center'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 Center'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 International Center as of December 31, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Report on Summarized Comparative Information*

We have previously audited the Center's 2012 financial statements, and our report dated June 25, 2013, 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 December 31, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary financial information on page 14 is presented for purposes of additional analysis and is not a required part of the financial statements of the Center. 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.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 20, 2014, on our consideration of The International Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The International Center's internal control over financial reporting and compliance.

*Hallman, Seelert & Schmitt, P.C.*

Lake Oswego, Oregon  
June 20, 2014

# THE INTERNATIONAL CENTER

## Statement of Financial Position

December 31, 2013 <i>(With Comparative Amounts for 2012)</i>	2013	2012
<b>ASSETS</b>		
Cash and cash equivalents	\$ 96,443	\$ 94,778
Accounts receivable and advances	176	15,056
Contributions receivable <i>(Note 4)</i>	577,684	852,836
Restricted cash <i>(Note 3)</i>	-	231,740
Cambodia Program acquisition costs <i>(Note 3)</i>	-	16,901
Prepaid expenses	7,865	5,596
 Furniture and equipment	 30,835	 25,481
Less accumulated depreciation	<u>22,168</u>	<u>16,491</u>
 Net furniture and equipment	 <u>8,667</u>	 <u>8,990</u>
<b>Total assets</b>	<b><u><u>\$ 690,835</u></u></b>	<b><u><u>\$ 1,225,897</u></u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities:</b>		
Accounts payable and accrued expenses	\$ 124,890	\$ 103,928
Accrued payroll and related expenses	48,398	41,557
Grant advances <i>(Note 3)</i>	<u>-</u>	<u>231,740</u>
<b>Total liabilities</b>	<b>173,288</b>	<b>377,225</b>
Commitments and contingencies <i>(Notes 5 and 8)</i>		
<b>Net assets (deficit):</b>		
Unrestricted	(119,209)	(220,493)
Temporarily restricted <i>(Note 6)</i>	<u>636,756</u>	<u>1,069,165</u>
<b>Total net assets</b>	<b><u>517,547</u></b>	<b><u>848,672</u></b>
<b>Total liabilities and net assets</b>	<b><u><u>\$ 690,835</u></u></b>	<b><u><u>\$ 1,225,897</u></u></b>

*The accompanying notes are an integral part of the financial statements.*

# THE INTERNATIONAL CENTER

## Statement of Activities

**Year Ended December 31, 2013** *(With Comparative Totals for 2012)*

	Unrestricted	Temporarily Restricted	Total 2013	2012
<b>Revenue and support:</b>				
Contributions	\$ 78,183	\$ -	\$ 78,183	\$ 83,713
Contracts and grants	1,044,673	-	1,044,673	1,311,416
Foundation support	17,994	96,764	114,758	912,861
Program income	62,614	-	62,614	37,320
Investment income	-	-	-	370
Loss on disposal of equipment	-	-	-	(8,435)
Net assets released from restrictions <i>(Note 7)</i>	529,173	(529,173)	-	-
<b>Total revenue and support</b>	<b>1,732,637</b>	<b>(432,409)</b>	<b>1,300,228</b>	<b>2,337,245</b>
<b>Expenses:</b>				
Program services:				
General Program	105,870	-	105,870	148,142
Cambodia Program	582,996	-	582,996	671,940
New Forest Program	22,379	-	22,379	80,159
Vietnam Program	629,414	-	629,414	1,063,181
Total program services	1,340,659	-	1,340,659	1,963,422
Supporting services:				
Administration	285,659	-	285,659	397,284
Fundraising	5,035	-	5,035	5,475
<b>Total expenses</b>	<b>1,631,353</b>	<b>-</b>	<b>1,631,353</b>	<b>2,366,181</b>
<b>Increase (decrease) in net assets</b>	<b>101,284</b>	<b>(432,409)</b>	<b>(331,125)</b>	<b>(28,936)</b>
Net assets (deficit), beginning of year	(220,493)	1,069,165	848,672	877,608
<b>Net assets (deficit), end of year</b>	<b>\$ (119,209)</b>	<b>\$ 636,756</b>	<b>\$ 517,547</b>	<b>\$ 848,672</b>

*The accompanying notes are an integral part of the financial statements.*

# THE INTERNATIONAL CENTER

## Statement of Functional Expenses

**Year Ended December 31, 2013** *(With Comparative Totals for 2012)*

	Program Services				Supporting Services		Total	
	General Program	Cambodia Program	New Forest Program	Vietnam Program	Administration	Fundraising	2013	2012
Bad debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227
Conferences and meetings	-	334	296	613	691	-	1,934	502
Delegation	65,066	-	-	-	-	-	65,066	102,477
Depreciation and amortization	-	15,211	-	1,690	5,677	-	22,578	37,160
Direct mail	-	-	-	-	-	5,035	5,035	5,475
Donated goods and services	2,205	-	-	-	-	-	2,205	1,375
Employee fringe benefits	2,854	12,151	3,475	9,100	40,455	-	68,035	86,335
Entertainment	-	-	-	-	200	-	200	492
Grants and allocations	-	-	2,962	9,012	-	-	11,974	90,978
Insurance	-	-	-	-	1,717	-	1,717	3,555
Interest	-	-	-	-	30	-	30	1,594
Miscellaneous	40	1,236	-	1,271	7,363	-	9,910	13,380
Office supplies and expense	77	249	486	191	727	-	1,730	2,998
Postage and delivery	105	200	452	139	1,930	-	2,826	1,937
Printing and copying	195	578	168	229	123	-	1,293	1,355
Professional fees	15,000	1,780	-	31,000	22,846	-	70,626	82,931
Regional consultants	-	-	-	14,553	-	-	14,553	94,628
Regional employee fringe benefits	-	10,856	-	25,888	3,024	-	39,768	34,493
Regional office expense	-	32,582	-	44,002	-	-	76,584	110,215
Regional patient and school services	-	129,874	-	290,884	-	-	420,758	623,284
Regional staff salaries and wages	-	289,021	-	133,186	17,196	-	439,403	471,163
Regional travel	-	30,924	-	20,972	634	-	52,530	103,299
Rent and utilities	-	-	-	-	7,197	-	7,197	52,206
Repairs and maintenance	-	-	-	-	588	-	588	21,379
Salaries and wages	11,705	49,827	14,252	37,318	165,898	-	279,000	371,462
Telephone	225	754	230	566	5,615	-	7,390	13,886
Travel	8,398	7,419	58	8,800	3,748	-	28,423	37,395
	<u>\$ 105,870</u>	<u>\$ 582,996</u>	<u>\$ 22,379</u>	<u>\$ 629,414</u>	<u>\$ 285,659</u>	<u>\$ 5,035</u>	<u>\$ 1,631,353</u>	<u>\$ 2,366,181</u>

*The accompanying notes are an integral part of the financial statements.*

# THE INTERNATIONAL CENTER

## Statement of Cash Flows

Year Ended December 31, 2013 <i>(With Comparative Totals for 2012)</i>	2013	2012
<b>Cash flows from operating activities:</b>		
Decrease in net assets	\$ (331,125)	\$ (28,936)
Adjustments to reconcile decrease in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	22,578	37,160
Loss on disposal of equipment	-	8,435
(Increase) decrease in:		
Accounts receivable and advances	14,880	7,784
Contributions receivable	275,152	(189,309)
Prepaid expenses	(2,269)	26,133
Increase (decrease) in:		
Accounts payable and accrued expenses	20,962	(136,526)
Accrued payroll and related expenses	6,841	(62,391)
<b>Net cash provided (used) by operating activities</b>	<b>7,019</b>	<b>(337,650)</b>
<b>Cash flows from investing activities:</b>		
Purchase of equipment and leasehold improvements	(5,354)	(3,186)
Proceeds from sale of equipment	-	1,805
<b>Net cash used by investing activities</b>	<b>(5,354)</b>	<b>(1,381)</b>
<b>Cash flows from financing activities:</b>		
Payments on note payable	-	(26,799)
Payments on capital lease	-	(3,733)
<b>Net cash used by financing activities</b>	<b>-</b>	<b>(30,532)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>1,665</b>	<b>(369,563)</b>
Cash and cash equivalents, beginning of year	94,778	464,341
<b>Cash and cash equivalents, end of year</b>	<b>\$ 96,443</b>	<b>\$ 94,778</b>
<b>Supplemental disclosures of cash flow information and noncash activity:</b>		
Cash paid during the year for interest	\$ 30	\$ 1,594
Restricted cash used to offset grant advances	231,740	-
Restricted investments transferred to restricted cash	-	119,199
Restricted investments used to offset grant advances	-	693,317

*The accompanying notes are an integral part of the financial statements.*



## THE INTERNATIONAL CENTER

### Notes to Financial Statements

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#### 1. Organization

The International Center (the Center) is a District of Columbia non-profit corporation, incorporated on May 4, 1977, which focuses on issues between the United States and the developing world. The Center's largest programs are in Vietnam and Cambodia. The Vietnam Program conducts humanitarian assistance activities in Vietnam as well as covering international commercial law and trade policies. In 2009, the humanitarian program in Cambodia was added. The New Forests Program conducts reforestation activities worldwide.

#### 2. Summary of Significant Accounting Policies

The significant accounting policies followed by the Center are described below to enhance the usefulness of the financial statements to the reader.

***Basis of Presentation*** - Net assets and all balances and transactions are presented based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Center and changes therein are classified and reported as follows:

- *Unrestricted net assets* - Net assets not subject to donor-imposed stipulations.
- *Temporarily restricted net assets* - Net assets subject to donor-imposed stipulations that will be met either by actions of the Center and/or the passage of time.
- *Permanently restricted net assets* - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Center. Generally, the donors of these assets permit the Center to use all or part of the income earned on related investments for general or specific purposes. There were no permanently restricted net assets at December 31, 2013.

Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

***Use of Estimates*** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Among other areas, estimates are used in the financial statements in determining any allowance for uncollectible receivables and the useful lives of equipment and leasehold improvements. Actual results could differ from these estimates.

## THE INTERNATIONAL CENTER

### Notes to Financial Statements - Continued

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#### 2. Summary of Significant Accounting Policies - Continued

**Contribution Recognition** - Contributions, which include unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. The Center 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. 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.

The Center reports gifts of property and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent donor stipulations about how long those long-lived assets must be maintained, the Center reports expirations of donor restrictions when the donated or acquired long-lived assets have been placed in service.

**In-Kind Contributions** - The Center records donated services that create or enhance a nonfinancial asset or require specialized skills the Center would have purchased if not donated as support in the statement of activities. In-kind contributions of equipment and other materials are recorded at estimated fair value where there is an objective basis on which to value these contributions and where the contributions are an essential part of the Center's activities. Contributed services recognized as revenue during 2013 and 2012 totaled \$2,205 and \$1,375, respectively.

**Cash and Cash Equivalents** - The Center considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Accounts Receivable** - Accounts receivable are recognized when services are provided or when qualifying costs are incurred. The Center does not assess finance charges on past due accounts. The Center uses the allowance method to account for uncollectible accounts receivable. The allowance for doubtful accounts is estimated by management based on various factors, including past history and current economic conditions. Receivables are written off when they are determined to be uncollectible and management has exhausted all reasonable collection efforts. No allowance for doubtful accounts is provided as all receivables are considered collectible.

**Furniture and Equipment** - Furniture and equipment are recorded at cost or estimated fair value at date of donation, and are depreciated and amortized using the straight-line method over the estimated useful lives of the assets, which range from three to five years. Total depreciation expense related to furniture and equipment was \$5,677 and \$20,259 for the years ended December 31, 2013 and 2012, respectively.

## THE INTERNATIONAL CENTER

### Notes to Financial Statements - Continued

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#### 2. Summary of Significant Accounting Policies - Continued

***Income Taxes*** - The Center is exempt from Federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Center is not a private foundation.

Accounting principles generally accepted in the United States of America prescribe a recognition threshold and a measurement process for accounting for uncertain tax positions, and provide guidance on various related matters such as interest, penalties, and required disclosures. Management does not believe the Center has any uncertain tax positions. Generally, information returns filed by the Center are subject to examination by income tax authorities for three years from the filing of the return. As such, the returns for fiscal years 2010, 2011, and 2012, are currently subject to examination. The Center has not paid any interest or penalties related to its income tax positions. Interest or penalties assessed by taxing authorities, if any, would be included with administration expenses. Currently, there are no tax examinations in progress.

***Grant and Contract Revenue Recognition*** - A significant portion of the Center's revenue is derived from cost reimbursement grants and contracts. Revenue is recognized at the time qualifying costs are incurred.

Advances on certain grants and contracts have been provided to the Center. As costs are incurred, revenue is recognized against the advance. The remaining unearned amounts have been included as grant advances in the accompanying statement of financial position.

***Advertising*** - The Center charges all nondirect advertising costs to expense as they are incurred.

***Functional Allocation of Expenses*** - Costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

***Summarized Financial Information for 2012*** - The financial statements include certain prior year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Center's financial statements for the year ended December 31, 2012, from which the summarized information was derived.

***Reclassifications*** - Certain amounts in the 2012 financial statements have been reclassified, for comparative purposes, to conform with the 2013 presentation.

## THE INTERNATIONAL CENTER

### Notes to Financial Statements - Continued

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#### 3. The Cambodia Fund

The Center entered into a Novation Agreement effective January 5, 2009, with the United States Government whereby certain assets previously held by the Veterans for America, Inc. were transferred to the Center subject to restrictions and obligations associated with a contract with the United States Agency for International Development (USAID). The Center received cash and other investments in the amount of \$2,196,009 that were restricted for use in accordance with the terms of the Cambodia Fund Endowment Agreement and were recorded as grant advances. The agreement further restricted the income from the invested funds to expenditures associated with the program funded by the agreement.

During the year ended December 31, 2013, the Center fully expended the remaining balance of grant advances related to the Novation Agreement. Therefore, the balance of restricted cash and grant advances related to the Cambodia Fund was \$-0- at December 31, 2013.

As part of the transfer, the Center incurred legal and other costs which were amortized over five years.

	2013	2012
Cambodia Program acquisition costs, net of accumulated amortization of \$84,505 and \$67,604 at December 31, 2013 and 2012, respectively	<u>\$ -</u>	<u>\$ 16,901</u>

For the year ended December 31, 2013, the Center expended \$231,459 on programmatic activities related to the Novation Agreement. The restricted cash had net investment losses totaling \$281. This resulted in a balance in grant advances in the amount of \$-0- at December 31, 2013.

For the year ended December 31, 2012, the Center expended \$728,910 on programmatic activities related to the Novation Agreement. The restricted investments had net income and gains totaling \$35,593, including \$34,341 in realized and unrealized gains, net of losses. This resulted in a balance in grant advances in the amount of \$231,740 at December 31, 2012.

## THE INTERNATIONAL CENTER

### Notes to Financial Statements - Continued

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#### 4. Contributions Receivable

Contributions receivable at December 31 represent unconditional promises expected to be collected as follows:

	2013	2012
Less than one year	\$ 377,684	\$ 352,836
One year to five years	<u>200,000</u>	<u>500,000</u>
	<u>\$ 577,684</u>	<u>\$ 852,836</u>

Management does not believe a discount to present value for contributions receivable beyond one year would be material to the financial statements.

#### 5. Commitments

**Lease Obligation** - At December 31, 2013, the Center had entered into operating lease agreements for office space and certain office equipment in Vietnam through July, 2018. The Center's annual lease commitments under these agreements are as follows:

Years Ending December 31,	Amount
2014	\$ 18,960
2015	18,960
2016	19,488
2017	20,597
2018	<u>10,589</u>
	<u>\$ 88,594</u>

Rent expense for the above leases totaled \$20,115 and \$21,269 for the years ended December 31, 2013 and 2012, respectively.

## THE INTERNATIONAL CENTER

### Notes to Financial Statements - Continued

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#### 6. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes:

	2013	2012
Vietnam Program	\$ 539,992	\$ 973,116
Cambodia Program	96,764	86,561
Singapore Sports	-	9,488
	<u>\$ 636,756</u>	<u>\$ 1,069,165</u>

#### 7. Net Assets Released from Restrictions

During the year ended December 31, 2013, net assets were released from donor restrictions by satisfying the following restricted purposes:

Vietnam Program	\$ 433,124
Cambodia Program	86,561
Singapore Sports	9,488
	<u>\$ 529,173</u>

#### 8. Concentrations and Contingencies

Financial instruments that potentially subject the Center to concentrations of risk consist primarily of accounts receivable and advances, grants and contributions receivable, and investments. The Center maintains its cash in bank deposit accounts, which at times may exceed Federal Deposit Insurance Corporation (FDIC) insurable limits. The Center also maintains bank deposit accounts in Vietnam and Cambodia that are not covered by the FDIC.

The Center received a significant amount of its funding from governmental agencies during the year ended December 31, 2013. If a significant reduction in the level of this funding were to occur, it would affect the Center's ability to provide programs and services.

As of December 31, 2013 and 2012, the receivables from one foundation represented approximately 87 and 94 percent, respectively, of total contributions receivable.

## **THE INTERNATIONAL CENTER**

### **Notes to Financial Statements - Continued**

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#### **9. Retirement Plan**

The Center has a defined contribution pension plan that operates under Section 403(b) of the Internal Revenue Code for all eligible employees. The Center contributes an amount based on a percentage of each eligible employee's annual salary. The percentage contributed is at the discretion of the Board of Directors (currently 5 percent). The funds become vested immediately and are nonforfeitable. Contributions for the years ended December 31, 2013 and 2012, were \$13,575 and \$18,573, respectively.

#### **10. Foreign Operations**

The Center received funding from the U.S. Department of State and USAID that require an active program in Vietnam and Cambodia, as well as funding from non-government grantors. There are no significant foreign earnings.

#### **11. Subsequent Events**

Management has evaluated subsequent events through June 20, 2014, the date the financial statements were available for issue.

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# **THE INTERNATIONAL CENTER**

## **Supplementary Financial Information**

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# THE INTERNATIONAL CENTER

## Schedule of Unrestricted Program Functional Support and Revenue and Expenses

**Year Ended December 31, 2013**

	<b>General Program</b>	<b>Cambodia Program</b>	<b>New Forest Program</b>	<b>Vietnam Program</b>	<b>Total</b>
Revenue and support:					
Contributions	\$ 2,205	\$ 7,353	\$ 67,882	\$ 743	\$ 78,183
Contracts and grants	111,532	602,759	-	330,382	1,044,673
Foundation support	-	17,994	-	-	17,994
Program income	-	54,779	-	7,835	62,614
Net assets released from restrictions	9,488	86,561	-	433,124	529,173
<b>Total revenue and support</b>	<b>123,225</b>	<b>769,446</b>	<b>67,882</b>	<b>772,084</b>	<b>1,732,637</b>
Expenses:					
Administration	31,737	124,134	5,829	123,959	285,659
Conferences and meetings	-	334	296	613	1,243
Delegation	65,066	-	-	-	65,066
Depreciation and amortization	-	15,211	-	1,690	16,901
Donated goods and services	2,205	-	-	-	2,205
Employee fringe benefits	2,854	12,151	3,475	9,100	27,580
Fundraising	-	-	5,035	-	5,035
Grants and allocations	-	-	2,962	9,012	11,974
Miscellaneous	40	1,236	-	1,271	2,547
Office supplies and expense	77	249	486	191	1,003
Postage and delivery	105	200	452	139	896
Printing and copying	195	578	168	229	1,170
Professional fees	15,000	1,780	-	31,000	47,780
Regional consultants	-	-	-	14,553	14,553
Regional employee fringe benefits	-	10,856	-	25,888	36,744
Regional office expense	-	32,582	-	44,002	76,584
Regional patient and school services	-	129,874	-	290,884	420,758
Regional staff salaries and wages	-	289,021	-	133,186	422,207
Regional travel	-	30,924	-	20,972	51,896
Salaries and wages	11,705	49,827	14,252	37,318	113,102
Telephone	225	754	230	566	1,775
Travel	8,398	7,419	58	8,800	24,675
<b>Total expenses</b>	<b>137,607</b>	<b>707,130</b>	<b>33,243</b>	<b>753,373</b>	<b>1,631,353</b>
Excess (deficit) of support and revenue over expenses	\$ (14,382)	\$ 62,316	\$ 34,639	\$ 18,711	\$ 101,284