

**GOOD NEIGHBORS USA**

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FINANCIAL STATEMENTS

December 31, 2019

**GOOD NEIGHBORS USA**  
**FINANCIAL STATEMENTS**  
December 31, 2019

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## INDEPENDENT AUDITORS' REPORT

To Management and Board of Directors  
Good Neighbors USA  
Tustin, California

### Report on the Financial Statements

We have audited the accompanying financial statements of Good Neighbors USA (GNU), which comprise the statement of financial position as of December 31, 2019 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 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 positions of GNU as of December 31, 2019 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.

*CKP, LLP*

August 7, 2020

**GOOD NEIGHBORS USA**  
STATEMENT OF FINANCIAL POSITION  
December 31, 2019

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**ASSETS**

Current assets:	
Cash and cash equivalents	\$ 64,909
Accounts receivable	180,904
Prepaid expenses	<u>18,166</u>
Total current assets	263,979
Property and equipment, net	2,380,673
Other assets:	
Deposits	<u>17,963</u>
Total assets	<u>\$ 2,662,615</u>

**LIABILITIES AND NET ASSETS**

Current liabilities:	
Accounts payable	\$ 2,117
Accrued expenses	6,397
Credit card payables	77,853
Other liabilities	<u>9,371</u>
Total current liabilities	<u>95,738</u>
Total liabilities	95,738
Net assets:	
Without donor restrictions	<u>2,566,877</u>
Total net assets	<u>2,566,877</u>
Total liabilities and net assets	<u>\$ 2,662,615</u>

See accompanying notes to financial statements

**GOOD NEIGHBORS USA**  
**STATEMENT OF ACTIVITIES**  
Year Ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, gains, and other support:			
Gift-in-kind donations	\$ 5,562,747	\$ -	\$ 5,562,747
Contributions	949,280	-	949,280
Support from affiliate	2,300,000	-	2,300,000
Government grant	286,391	-	286,391
Other income	186,607	-	186,607
Total revenue, gains, and other support	9,285,025	-	9,285,025
Expenses:			
Program expenses:			
Child sponsorship	715,247	-	715,247
Water and sanitation	76,259	-	76,259
Health	137,004	-	137,004
Income generation	85,033	-	85,033
LA shelter	490,703	-	490,703
Emergency relief	7,291,984	-	7,291,984
Total program expenses	8,796,230	-	8,796,230
Support services:			
Management and general	233,160	-	233,160
Fundraising	678,647	-	678,647
Rental	127,188	-	127,188
Total support services	1,038,995	-	1,038,995
Total expenses	9,835,225	-	9,835,225
Change in net assets	(550,200)	-	(550,200)
Net assets, beginning of year	3,117,077	-	3,117,077
Net assets, end of year	\$ 2,566,877	\$ -	\$ 2,566,877

See accompanying notes to financial statements

**GOOD NEIGHBORS USA**  
STATEMENT OF CASH FLOWS  
Year Ended December 31, 2019

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Cash flows from operating activities:

Change in net assets \$ (550,200)

Adjustments to reconcile net assets to  
net cash used in operating activities:

Depreciation 28,686

(Increase) decrease in:

Account receivable (178,481)

Prepaid expenses (9,646)

Deposits 1,458

Increase (decrease) in:

Accounts payable 2,117

Accrued expenses (12,673)

Credit card payables 70,935

Other liabilities 1,799

Total adjustments (95,805)

Net cash used in operating activities (646,005)

Cash flows from investing activities:

Acquisition of property and equipment (3,668)

Net cash used in investing activities (3,668)

Net decrease in cash and cash equivalents (649,673)

Cash and cash equivalents, beginning of year 714,582

Cash and cash equivalents, end of year \$ 64,909

See accompanying notes to financial statements

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NOTES TO FINANCIAL STATEMENTS

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**Note 1 - Organization and Programs**

*Organization*

Good Neighbors USA (GNU) is an international humanitarian and community development non-governmental organization incorporated under the laws of State of California. GNU is committed to make the world a place without hunger, where people live together in harmony.

GNU establishes and implements policies through the Good Neighbors Global Partnership Center (GPC), a partnered management organization in providing services listed above.

GNU is in a partnership with Good Neighbors International (GNI), a global humanitarian organization working on various community development projects in 40 countries for child rights. As a partner of GNI, GNU shares information and works together for child rights advocacy, community development, health, sanitation, and emergency relief.

*Programs*

*Child Sponsorship*

GNU's child sponsorship program is designed to combat three critical problems that children in developing countries face: lack of education, poor nutrition, and little to no access to affordable medical care. Child sponsorship program encourages donors to make a monthly commitment that covers a child's tuition, uniform, school supplies, books, lunchtime meals, and medical care. In 2019, GNU sponsored 2,234 children ages from 4 to 18 in Chad, Malawi, Niger, Nicaragua, Nepal, Haiti, Dominican Republic, Chile, and Guatemala.

*Water and Sanitation*

To ensure sources to clean water and sanitary living environment for the communities, GNU builds and manages facilities such as wells, water pumps, and ventilated improved pit (VIP) latrines. More importantly, GNU strives for the community members to adopt healthy and sanitary behaviors through education and awareness programs. GNU also organizes water sanitation committees to create a sustainable and healthy environment.

*Health*

- Latrine Project

The project aims to build improved basic sanitation facilities (latrines) for families living in vulnerable rural communities with limited access to basic sanitation conditions. All basic sanitation facilities will be provided to each beneficiary family's home, which will be technically assisted with counterpart works and will be handed over once the work has been completed. The execution will be carried out with the community counterpart in the preparation of the pit according to the technical indicators of the design. Improved access to improved basic sanitation conditions for families in our Community Development Project in Santa Teresa and Jinotepe rural communities.

- Project Cookstoves

Three billion people around the world cook, eat, sleep, and work around indoor fires and old cook stoves every day. Toxic indoor smoke leads to a number of health risks including low birth weight, pneumonia in young children, emphysema, cardiovascular disease, and lung cancer. Children spend hours each day



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walking miles to collect firewood instead of attending school, and the trip makes them vulnerable to assaults since many travels into the woods by themselves. In 2010, Good Neighbors launched Project Cookstoves in Solola, Guatemala, an initiative that builds clean cook stoves for families and allows GN to promote education, empowerment of women, the well-being of children, and environmental protection. After a new stove is installed, there is an immediate difference in the family's standard of living; mothers can be seen cooking around the stove with their daughters, children play freely in a smoke-free home, and everyone's overall health is drastically changed for the better. The cost to build a cook stove is \$400.

*Income Generation Project*

The Income Generation Project supports the establishment and operation of co-operatives to expand opportunities and strengthen capabilities for local residents in poverty due to limited resources, information, and low technology. It seeks equal economic growth in the community through initial capital, technical, and business competency supports. It helps develop the community by establishing and operating social enterprises that simultaneously create economic and social values. GNU supported this project to establish the income generation for women from Guatemala. This increased their household income by supporting the production of handmade bracelets and bags.

*LA Shelter*

In 2018, GNU housed domestic violence clients and provided weekly classes such as: domestic violence, parenting, life skills, coping, financial literacy, and trauma. LA shelter scheduled weekly and bi-monthly activities to balance out traumatic experiences and assisted with the practice of coping skills. GNU's case managers provided guidance to clients and assisted with managing savings, housing, legal, transportation, resources fairs, job source workshops, resource and referrals, immigration service referrals, and permanent supportive and rapid rehousing services.

*Emergency Relief*

GNU delivers immediate assistance and set up long-term relief efforts including dispensing food and clean water, improving sanitation, providing medical assistance and shelter, and preventing or minimizing disease outbreaks. GNU coordinated the acquisition of food and medicine that were distributed to daycare centers, hospitals, medical offices and clinics as well as to other Good Neighbors project sites.

**Note 2 - Summary of Significant Accounting Policies**

This summary of significant accounting policies of GNU is presented to assist in understanding GNU's financial statements. The financial statements and notes are representations of GNU's management, who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

*Use of Estimates*

The preparation of the 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 amounts reported in the financial statements and accompanying notes. Estimates are primarily used for gift in kind, depreciation, and functional expenses. Actual results could differ from those estimates.

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*Gift-in-kind Donations*

Gifts-in-kind donations (GIK) received through private donations are recorded in accordance with U.S. generally accepted accounting principles and industry standards, referred to as the Interagency GIK Standards, as developed by an interagency task force appointed by Accord Network. Accord Network is an industry network which collaborates to eliminate poverty and establish common reporting and operating principles. GIK are valued and recorded as revenue at their estimated fair value based upon GNU's estimate of the wholesale values that, would be received for selling the goods in their principal exit markets considering the goods condition and utility for use at the time of contribution. GNU does not sell donated GIK and only distributes the goods for program use.

Pharmaceutical contribution legally permissible for sale in the United States are valued using a hierarchy of pricing inputs that approximates wholesale prices in the United States. Pharmaceutical contributions not legally permissible for sale in the United States are valued based upon wholesale market price data, obtained from reliable third-party sources, representing principal exit markets where such products are approved for sale.

GIK expenses are recorded when the goods are distributed for program use.

*Contributions*

Contributions are recorded as revenue when received, or when the unconditional promise to give has been made. Contributions are recorded as with donor restriction or without donor restriction, depending on the donors' intent. Donor-restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted contributions.

*Support from Affiliate*

GNU's fundraising, management, and general expenses are supported by GNI and GPC, its affiliates. During the year ended December 31, 2019, GNI and GPC provided GNU with contributions of approximately \$2,300,000.

*Government Grant*

GNU receives funding under grants from the government of the State of California, California Governor's Office of Emergency Services (Cal OES), for direct and indirect program costs. This funding is subject to contractual restrictions, which must be met through incurring qualifying expenses for particular programs. Revenue from grants and contracts is recognized only when funds are utilized by GNU to carry out the activity stipulated in the grant or contract agreement. Grants and contracts receivable represent amounts due from funding organizations for reimbursable expenses incurred. Cash received under grants and contracts in advance of incurring the related expenses is reported as deferred revenue.

During the year ended December 31, 2019, GNU was granted \$286,391 under agreements with Cal OES.

*Other Income*

In May 2018, GNU purchased an office building located in Tustin, California, with the plan of using the building as a main office. GNU moved into the building in September 2019 when the lease expired. Before GNU moved in, the office spaces in the building were rented out to the tenants. For the year ended December 31, 2019, approximately \$190,000 of rental income was recorded in other income.

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Contributed Services

Volunteers participate in GNU's domestic and international programs. In 2019, 82 volunteers donated their services for approximately 8,600 hours.

Under FASB ASC Subtopic 958-605, Not-for-Profit Entities – Revenue Recognition, the donated services must create or enhance nonfinancial assets or require specialized skills to be recognized as revenue. In addition, donated services would typically need to be purchased if not provided by donation in order for them to be recognized as revenue. Accordingly, these donated services were not recognized as revenue in the accompanying financial statements.

Cash and Cash Equivalents

GNU maintains its cash accounts at commercial banks. From time to time, cash balances maintained in one of such banks may exceed \$250,000, the maximum insured amount by the Federal Deposit Insurance Corporation. However, management believes they are not exposed to any significant risk on their cash balances.

Property and Equipment

Purchased property and equipment are stated at cost, and donated property and equipment are carried at the approximate fair value at the date of donation. Renewal and betterment that extend the economic useful lives of the related assets are capitalized. Expenditures for repairs and maintenance are charged to expense as incurred. Upon sale or disposition of assets, gain or loss is included in the statement of activities.

Depreciation on property and equipment is provided on the straight-line method over the estimated useful lives of the respective assets, which range from 5 to 7 years. Leasehold improvements are amortized using the straight-line method over the shorter of underlying lease term or the asset's estimated useful life.

Long-lived assets, such as property and equipment subject to depreciation or amortization, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If circumstances require a long-lived asset or asset group be tested for possible impairment, GNU first compares undiscounted cash flows expected to be generated by that asset or asset group to its carrying value. If the carrying value of the long-lived asset or asset group is not recoverable on an undiscounted cash flow basis, an impairment is recognized to the extent that the carrying value exceeds its fair value. Fair value is determined through various valuation techniques including discounted cash flow models, quoted market values and third-party independent appraisals, as considered necessary.

Functional Expenses

GNU allocates expenses on a functional basis among its various programs and supporting services. Expenses that can be identified with a specific program or supporting service are charged directly to such program or supporting services.

Certain costs of joint activities related to fundraising, management and general, and various projects have been allocated as indicated among the programs and supporting services benefited. In its statements of activities and functional expenses, GNU classifies such costs allocated to the programs as indirect program expenses. Other expenses allocated to supporting services are included in management and general expenses or fundraising expenses based on the nature of the related activities.

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Income Taxes

GNU is a not-for-profit organization and is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Donors of cash or property are entitled to the maximum charitable contribution deduction allowed by law and contributions to GNU qualify for the charitable contribution deduction under Section 170(b)(1)(A).

GNU has adopted Accounting Standards Codification (ASC) Section 740-10, which clarifies the accounting for uncertainty in income taxes. ASC 740-10 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC 740-10 requires that an organization recognize in the financial statements the impact of the tax position if that position will more likely than not be sustained on audit, based on the technical merits of the position. At December 31, 2019 and for the year ended, GNU had no material unrecognized tax benefits, tax penalties or interest.

GNU's Federal form 990, Return of Organization Exempt from Income Taxes, for the year ended December 31, 2016 through 2018 are subject to examination by the IRS, generally for three years after they were filed. The California forms 199, California Exempt Organization Annual Information Return, for the year ended December 31, 2015 through 2018 are subject to examination by the Franchise Tax Board, generally for four years after they were filed.

Fair Value of Financial Instruments

GNU's financial instruments are primarily composed of cash, accounts receivable, and accrued expenses. The fair values of these financial instruments closely approximate their carrying values due to their short-term maturities.

In determining fair values, GNU utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. GNU determines fair value based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are categorized in one of the following levels: Level 1, defined as quoted prices in active markets; Level 2, defined as observable prices that are based on inputs not quoted in active markets, but corroborated by market data; and Level 3, defined as unobservable inputs about which little or no market data exist, therefore requiring an entity to develop its own assumptions.

Commitments and Contingencies

Liabilities for loss contingencies arising from claims, assessments, litigation, fines, and penalties and other sources are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated. Legal costs incurred in connection with loss contingencies are expensed as incurred.

Cost Allocation Plan

GNU updates its cost allocation plan and obtains approval from its Board of Directors. The allocation of costs of providing the various programs and supporting services are recorded based on percentage of estimated time and effort incurred allocated to each program or activity. Accordingly, GNU applies several methods for allocating costs:

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Direct Costs - Costs identified 100 percent to a specific program are charged directly to that program.

Shared Direct Costs - Costs identified to specific multiple programs or activities are shared between the programs benefitting.

- Payroll costs are allocated using individual time sheets that report the actual time spent by employees in each program each day.
- Rent is allocated using the square footage of building space occupied by each program, according to floor plans and/or room measurements.

Indirect Costs – Costs that benefit the operations of the entire organization, which cannot be identified to specific programs or activities, are allocated according to an approved indirect cost allocation plan.

*Recent Pronouncements*

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). The guidance in ASU 2016-02 (as subsequently amended by ASU 2018-01, ASU 2018-10, ASU 2018-11, ASU 2018-20 and ASU 2019-01) requires that a lessee recognize in the statement of financial position a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. For leases with a term of 12 months or less, a lessee is permitted to make an accounting policy election by class of underlying asset not to recognize lease assets and lease liabilities. As with previous guidance, there continues to be a differentiation between finance leases and operating leases, however this distinction now primarily relates to differences in the manner of expense recognition over time and in the classification of lease payments in the statement of cash flows. Lease assets and liabilities arising from both finance and operating leases will be recognized in the statement of financial position. The transitional guidance for adopting the requirements of ASU 2016-02 calls for a modified retrospective approach that includes a number of optional practical expedients that entities may elect to apply. In addition, ASU 2018-11 provides for an additional (and optional) transition method by which entities may elect to initially apply the transition requirements in Topic 842 at that Topic's effective date with the effects of initially applying Topic 842 recognized as a cumulative effect adjustment to the opening balance of retained earnings in the period of adoption and without retrospective application to any comparative prior periods presented. The standard is effective for annual reporting periods beginning after December 15, 2018, including interim periods within that reporting periods, for public business entities, certain not-for-profit entities, and certain employee benefit plans. For all other entities, the standard is effective for annual periods beginning after December 15, 2019, and interim periods within annual periods beginning after December 15, 2020. Under the amendment of AUS 2020-05, due to Coronavirus Disease 2019 (COVID-19) pandemic affect, the effective date of leases for all other entities is deferred to fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. GNU is currently evaluating the impact of its pending adoption of the new standard on its financial statements.

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**Note 3 - Property and Equipment**

Property and equipment consist of the following as of December 31, 2019:

Land	\$ 1,500,000
Building	880,113
Furniture and fixtures	36,869
Computer	21,040
Office equipment	16,638
Leasehold improvement	10,264
	<hr/>
	2,464,924
Less: accumulated depreciation	(84,251)
Property and equipment, net	<hr/> <u>\$ 2,380,673</u>

Total depreciation expense amounted to \$28,686 for the year ended December 31, 2019.

**Note 4 - Net Assets**

GNU adopted ASU 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities beginning of 2019. Among other provisions, ASU 2016-14 reduces the number of classes of net assets from three to two, requires the presentation of expenses in both natural and functional classifications, and eliminates the requirement to prepare a reconciliation in the statement of cash flows when applying the direct method.

GNU presents its financial statements in accordance with the recommendation of Financial Accounting Standards Board (FASB) Accounting Standard Codification (ASC) Topic 958, Financial Statements of Not-for-profit Organization. Under those provisions, net assets are classified based on the absence or existence and nature of donor-imposed restrictions as follows:

- *Net assets without donor restrictions* – The part of net assets of a not-for-profit entity that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).
- *Net assets with donor restrictions* – The part of net assets of a not-for-profit entity that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

As of December 31, 2019, GNU did not have any donor restrictions on its net assets.

**Note 5 - Subsequent Events**

GNU has evaluated subsequent events from the date of the statement of financial position through August 7, 2020 at which the financial statements were available to be issued, and has determined that there are no other items to disclose.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had and are expected to continue to have

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an adverse impact on the economies and financial markets of many countries, including the geographical area in which GNU operates. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the coronavirus pandemic.

It is unknown how long the adverse conditions associated with the coronavirus will last and what the complete financial effect will be to GNU. Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, materially and adversely impacted in the near term as a result of these conditions.

**GOOD NEIGHBORS USA**  
**NOTES TO FINANCIAL STATEMENTS**

**Note 6 - Functional Expenses**

	Program expenses						Supporting services			Total expenses	
	Child sponsorship	Water and sanitation	Health	Income generation	LA shelter	Emergency relief	Program expenses subtotal	Management and general	Fundraising		Rental property
Advertising	\$ 21,343	\$ 5,138	\$ 7,114	\$ 4,348	\$ -	\$ 1,581	\$ 39,524	\$ 19,762	\$ 138,335	\$ -	\$ 197,621
Automobile expenses	187	45	62	38	-	14	346	779	607	-	1,732
Bank charge service	37	9	12	7	799	3	867	27,035	-	4	27,906
Depreciation	399	96	133	81	4,581	30	5,320	1,552	-	21,814	28,686
Delivery and postage	1,003	241	334	204	147	74	2,003	7,427	-	-	9,430
Due and subscription	1,538	370	513	313	1,000	114	3,848	9,740	1,650	-	15,238
Insurance	25,660	6,178	8,553	5,227	22,443	1,901	69,962	9,704	12,633	-	92,299
Meeting and convention	1,972	475	657	402	1,642	146	5,294	4,056	3,839	-	13,189
Miscellaneous	613	148	204	125	-	45	1,135	866	-	1,132	3,133
Office expenses	210	50	70	43	17,769	16	18,158	1,419	-	-	19,577
Other taxes	-	-	-	-	-	-	-	983	-	104,238	105,221
Professional fees	11,969	2,881	3,990	2,438	37,417	887	59,582	22,460	-	-	82,042
Program support	401,565	744	32,445	21,135	-	7,268,747	7,724,636	-	-	-	7,724,636
Rent	-	-	-	-	82,376	-	82,376	24,804	-	-	107,180
Repair and maintenance	3,168	763	1,056	645	15,095	235	20,962	1,474	-	-	22,436
Salaries and related taxes	174,570	42,026	58,190	35,561	256,888	12,931	580,166	18,903	82,799	-	681,868
Special events	67,458	16,240	22,486	13,742	-	4,997	124,923	62,480	435,991	-	623,394
Supplies	2,083	501	694	424	33,873	154	37,729	15,428	-	-	53,157
Telephone	463	111	154	94	-	34	856	1,859	1,569	-	4,284
Travel	578	139	193	118	5,567	43	6,638	1,680	1,041	-	9,359
Utilities	431	104	144	88	11,106	32	11,905	749	183	-	12,837
							-				-
Total expenses after allocation	\$ 715,247	\$ 76,259	\$ 137,004	\$ 85,033	\$ 490,703	\$ 7,291,984	\$ 8,796,230	\$ 233,160	\$ 678,647	\$ 127,188	\$ 9,835,225