

AMERICANS UNITED FOR LIFE, INC.

JUNE 30, 2018

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in their entirety.**

AMERICANS UNITED FOR LIFE, INC.

JUNE 30, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Americans United for Life, Inc.
Arlington, VA

Scope

We have audited the accompanying financial statements of Americans United for Life, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and change in net assets, 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.

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 Americans United for Life, Inc. as of June 30, 2018, 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.

Board of Directors
Americans United for Life, Inc.
Arlington, VA

Report on Summarized Comparative Information

We have previously audited Americans United for Life, Inc. financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 6, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Correction of Error

As discussed in Note 11 to the financial statements, certain errors resulted in change of amounts previously reported under statement of financial position as of June 30, 2017, and statement of activities and change in net assets and cash flows for the year ended June 30, 2017. Accordingly, amounts reported for the related accounts have been restated in the 2017 financial statements, now presented, and an adjustment has been made to the net assets as of June 30, 2017. Our opinion is not modified with respect to that matter.

Ross, Langan & McKeedree
L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

November 20, 2018

AMERICANS UNITED FOR LIFE, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2018

With Comparative Financial Information as of June 30, 2017

ASSETS

	June 30,	
	2018	(Restated) 2017
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,472,186	\$ 1,839,281
Contributions receivable	414,620	304,706
Notes receivable - related party	-	102,219
Other receivables	-	275,000
Prepaid expenses	<u>79,879</u>	<u>82,494</u>
Total current assets	.....1,966,685	.....2,603,700
PROPERTY AND EQUIPMENT, NET	.....6,523	.....8,487
OTHER ASSETS		
Note receivable - related party	-	-
Security deposits	<u>59,263</u>	<u>59,263</u>
Total other assets	<u>59,263</u>	<u>59,263</u>
TOTAL ASSETS	<u>\$ 2,032,471</u>	<u>\$ 2,671,450</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 41,239	\$ 134,261
Accrued compensated absences	66,628	43,581
Accrued wages	<u>21,019</u>	<u>16,766</u>
Total current liabilities	.....128,886	.....194,608
OTHER LIABILITIES		
Sublease liability	54,834	123,367
Deferred income	-	19,653
Deferred rent	25,592	30,752
Security deposits - sublease	<u>19,653</u>	<u>19,653</u>
Total other liabilities	<u>100,079</u>	<u>193,425</u>
TOTAL LIABILITIES	.....228,965	.....388,033
NET ASSETS		
Unrestricted	1,758,789	2,238,700
Temporarily restricted	<u>44,717</u>	<u>44,717</u>
TOTAL NET ASSETS	<u>1,803,506</u>	<u>2,283,417</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,032,471</u>	<u>\$ 2,671,450</u>

The accompanying notes are an integral part of these financial statements.

AMERICANS UNITED FOR LIFE, INC.

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2018
 With Summarized Financial Information For the Year Ended June 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>June 30,</u>	
			<u>2018</u>	<u>(Restated) 2017</u>
REVENUE				
Contributions and grants	\$ 2,238,016	\$ -	\$ 2,238,016	\$ 2,029,206
Interest income	2,429	-	2,429	3,370
Other revenue	<u>6,796</u>	<u>-</u>	<u>6,796</u>	<u>550,272</u>
Total revenue	.....<u>2,247,241</u>	.....<u>-</u>	.....<u>2,247,241</u>	.....<u>2,582,848</u>
EXPENSES				
Program services				
Litigation and legal affairs	875,487	-	875,487	863,082
Public affairs and education	782,041	-	782,041	690,887
Government affairs and education	<u>302,412</u>	<u>-</u>	<u>302,412</u>	<u>248,724</u>
Total program services	.....<u>1,959,940</u>	.....<u>-</u>	.....<u>1,959,940</u>	.....<u>1,802,693</u>
Supporting services				
Management and general	241,358	-	241,358	475,654
Development and fundraising	<u>525,854</u>	<u>-</u>	<u>525,854</u>	<u>239,810</u>
Total supporting services	<u>767,212</u>	<u>-</u>	<u>767,212</u>	<u>715,464</u>
Total expenses	<u>2,727,152</u>	<u>-</u>	<u>2,727,152</u>	<u>2,518,157</u>
CHANGE IN NET ASSETS	(479,911)	-	(479,911)	64,691
NET ASSETS, BEGINNING OF PERIOD	<u>2,238,700</u>	<u>44,717</u>	<u>2,283,417</u>	<u>2,201,476</u>
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,250</u>
NET ASSETS, END OF PERIOD	<u>\$ 1,758,789</u>	<u>\$ 44,717</u>	<u>\$ 1,803,506</u>	<u>\$ 2,283,417</u>

AMERICANS UNITED FOR LIFE, INC.

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018
With Summarized Financial Information
For the Year Ended June 30, 2017

	Program Services			Supporting Services			(Restated) 2017 Total
	Litigation and Legal Affairs	Public Affairs and Education	Government Affairs and Education	Management and General	Development and Fundraising	2018 Total	
Salaries	\$ 398,884	\$ 158,866	\$ 149,899	\$ 91,756	\$ 192,324	\$ 991,729	\$ 583,734
Employee benefits	69,058	28,770	27,082	13,238	30,877	169,025	120,407
Payroll taxes	28,761	11,529	11,053	6,675	13,968	71,986	45,519
Temporary help	9,889	-	-	3,886	-	13,775	9,774
Professional fees	61,787	291,635	19,732	59,256	73,340	505,750	694,022
Occupancy	62,847	25,950	25,160	14,989	28,998	157,944	343,645
Telecommunications	11,520	4,741	4,407	2,630	5,169	28,467	35,513
Office expense	15,143	30,435	2,596	10,351	18,241	76,766	43,895
Postage and shipping	4,611	6,686	1,227	1,724	13,818	28,066	9,381
Insurance	11,744	5,043	4,150	2,493	4,516	27,946	27,004
Meetings and travel	111,873	14,673	1,566	13,514	29,608	171,234	42,041
Research	9,404	3,674	21,680	1,842	3,359	39,959	45,016
Publications	762	34,471	-	-	7,661	42,894	37,869
Direct mail	6,511	81,453	-	-	66,666	154,630	290,458
Marketing	14,962	52,212	7,291	7,260	15,512	97,237	45,083
Grant expense	51,199	29,162	23,951	10,183	18,793	133,288	120,000
State filing fees	4,344	1,838	1,742	1,039	1,994	10,957	13,792
Depreciation	2,188	903	876	522	1,010	5,499	11,004
Total expenses	\$ 875,487	\$ 782,041	\$ 302,412	\$ 241,358	\$ 525,854	\$ 2,727,152	\$ 2,518,157

The accompanying notes are an integral part of these financial statements.

AMERICANS UNITED FOR LIFE, INC.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018

With Comparative Financial Information For the Year Ended June 30, 2017

	June 30,	
	2018	(Restated) 2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$(479,911)	\$ 64,691
Adjustments to reconcile change in net assets to net change in cash from operating activities		
Depreciation and amortization	5,499	11,004
Loss on disposal of fixed assets	-	106
Change in assets and liabilities:		
Contributions receivable	(109,914)	(91,806)
Other receivable	275,000	(275,000)
Security deposits	-	(12,288)
Prepaid expenses and other assets	2,615	(3,190)
Accounts payable	(93,022)	103,898
Accrued compensated absences	23,047	8,478
Accrued wages	4,253	(11,253)
Sublease liability	(68,533)	123,367
Deferred income	(19,653)	19,653
Deferred rent	(5,160)	(73,396)
Security deposits - sublease	-	19,653
	14,132	(180,774)
Total adjustments		
Net change in cash from operating activities	..(465,779)	..(116,083)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds on notes receivable - related party	102,219	116,756
Property and equipment acquisitions	(3,535)	-
	98,684	116,756
Net change in cash from investing activities		
NET CHANGE IN CASH AND CASH EQUIVALENTS	(367,095)	673
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	1,839,281	1,838,608
CASH AND CASH EQUIVALENTS, END OF PERIOD	\$ 1,472,186	\$ 1,839,281

The accompanying notes are an integral part of these financial statements.

AMERICANS UNITED FOR LIFE, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES

Americans United for Life, Inc. (AUL) is a not-for-profit organization exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC). AUL is a national public interest law and educational foundation, organized in Illinois in 1972 for the purpose of defending human right to life from conception to natural death. A majority of the revenue for AUL comes from contributions and grants.

The accompanying financial statements are those of AUL only. The financial statements of AUL have been consolidated with AUL Action, NFP (AULA) in accordance with accounting principles generally accepted in the United States of America and are presented in a separate report.

Program Descriptions

Litigation and Legal Affairs

AUL works through the courts to Defend Life and protect the First Amendment Freedom of Conscience. AUL has a combined litigation and legislation strategy, drafting, advising, and providing model pro-life legislation to legislators, working to help it get passed, and then assisting Attorneys General in defending pro-life laws, including filing amicus curiae briefs in support of laws based on our models.

Government Affairs and Education

AUL works with legislators across the country to enact pro-life legislation by providing and consulting on pro-life model bills. AUL makes its legal knowledge accessible to pro-life legislators and the public through its annual Defending Life publication, a state-by-state legal guide to abortion, bioethics, and the end of life.

Public Affairs and Education

AUL utilizes national media coverage, publications, speaking engagements, online outreach, and other educational resources to provide educational services. These opportunities also support AUL's legislative strategy.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting following the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), which is the sole source of authoritative accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP 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 revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

AMERICANS UNITED FOR LIFE, INC.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Statement Presentation

AUL classifies its resources for accounting and reporting purposes into three net asset categories according to the existence or absence of donor-imposed restrictions. A description of the three net asset categories is as follows:

Unrestricted - Unrestricted net assets include undesignated net assets. Undesignated net assets consist of revenue and expenses associated with the principle mission of AUL, which are not restricted by donor stipulations, including contributions, fundraising, grants, and interest revenue.

Temporarily restricted - Temporarily restricted net assets include grants or gifts for which donor imposed restrictions have not been met. When such stipulations have been met, the net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The temporarily restricted net asset class accounts for revenue related to contributions restricted by donors or grantors to be applied in the operation of specific programs or in specific time periods.

Permanently restricted - Permanently restricted net assets include gifts that require, by donor restriction, that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restriction. At June 30, 2018, AUL had no permanently restricted net assets.

Cash and Cash Equivalents

For purposes of the statement of cash flows, AUL considers all separately held money market accounts with an original maturity of three months or less to be cash equivalents.

Contributions Receivable

Contributions receivable are reported at their outstanding balances and consist of contributions collected but not received from AUL's professional fundraisers. Management periodically evaluates the collectibility of contributions receivable by considering AUL's past receivables loss experience, known and inherent risks in the contributions receivable population, adverse situations that may affect a client's ability to pay, and current economic conditions. Contributions receivable are charged off based on management's determination that they are uncollectible. Management believes all significant contributions receivable are collectible in less than one year and, therefore, no allowance for doubtful accounts has been established at June 30, 2018.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values obtained from public sources in the accompanying statement of financial position. Unrealized gains and losses are included in investment income in the accompanying statement of activities.

Revenue Recognition

Contributions are received from AUL's board members, or from the public and recorded as revenue in the period in which they are received. Revenue received in advance of the period in which it is earned is deferred to subsequent periods. Grant revenue, received from private foundations, is recorded as revenue in the period in which the grant requirements are satisfied.

AMERICANS UNITED FOR LIFE, INC.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Furniture and equipment are stated at cost and depreciated using the straight-line method over estimated useful lives ranging from five to seven years.

Expenditures for additions, improvements, and replacements of property and equipment are capitalized. Maintenance and repairs that do not improve or extend the lives of property and equipment are charged to expense as incurred. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and any gain or loss is reported in the statement of activities. It is AUL's policy to capitalize assets purchased with a cost in excess of \$1,000.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

AUL received a determination letter from the Internal Revenue Service (IRS) that it has been granted an exemption from federal and state income taxes and it qualifies as a publicly supported organization under Section 501(c)(3) of the IRC. AUL has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC. AUL believes its operations are consistent with the nature of their exemption granted by the IRS. AUL has recorded no current liability for income taxes on unrelated business income or corporate income taxes and no temporary differences resulting in deferred taxes as of June 30, 2018.

AUL is required to measure, recognize, present, and disclose in its financial statements uncertain income tax positions AUL has taken in the tax years that remain subject to examination or expects to take on an income tax return. AUL recognizes the tax benefits from uncertain income tax positions only if it is more likely than not 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. AUL recorded no liability for uncertain income tax positions for any open tax years.

Concentration of Credit Risk

AUL maintains cash and investments in a federally insured bank and broker-managed accounts and has credit risk on those amounts to the extent they exceed federal insurance limits. AUL has cash in a federally insured bank in excess of Federal Deposit Insurance Corporation limits of \$1,092,033 as of June 30, 2018. AUL believes its credit risk is not significant. During the year ended June 30, 2018, 65 percent of contribution receivables were due from three contributors.

Marketing

Marketing costs are expensed as they are incurred. Marketing expense was \$97,237 in the year ended June 30, 2018.

Reclassifications

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

AMERICANS UNITED FOR LIFE, INC.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Prior Year Summarized Information

The financial statements include certain prior-year summarized comparative information in total, and do not provide a statement of functional expenses for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with AUL's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

Subsequent Events

AUL has evaluated subsequent events through November 20, 2018, which is the date the financial statements were available to be issued.

NOTE 3 - COMPENSATED ABSENCES

Full-time employees are entitled to paid vacation depending on the length of service and other factors. Accrued compensated absences as of June 30, 2018, was \$66,628.

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of June 30, 2018:

Furniture and equipment	\$	12,072
Computer equipment		78,315
Less accumulated depreciation	(	<u>83,864</u>)
Net property and equipment	\$	<u>6,523</u>

AUL recorded total depreciation expense of \$5,499 in the year ended June 30, 2018.

NOTE 5 - TEMPORARILY RESTRICTED NET ASSETS

The composition of temporarily restricted net assets are as follows as of June 30, 2018:

Reversing Roe	\$	9,089
Prosecutor's Conference		<u>35,628</u>
Total	\$	<u>44,717</u>

NOTE 6 - RETIREMENT PLAN

AUL offers to its employees the opportunity to participate in a tax deferred account under Section 403(b) of the IRC for the benefit of its employees. An employee becomes eligible to participate in the plan immediately after becoming an employee and attaining age 18. AUL does not provide an employer contribution.

AMERICANS UNITED FOR LIFE, INC.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7 - RELATED PARTY TRANSACTIONS

On May 5, 2011, AUL entered into a promissory note agreement with AULA in the amount of \$124,568. The note bears interest at a floating current short-term applicable federal rate having a term of three years or less per annum, compounded quarterly (2.23 percent at June 30, 2014). During fiscal year 2014, AUL entered into a revised promissory note agreement with AULA for an additional \$224,990 totaling \$349,558. The note bears interest at 3.25 percent as of June 30, 2018. The loan also requires quarterly principal and interest payments of \$30,000 beginning on September 30, 2015, with the final payment of principal and interest due no later than June 30, 2018. Interest received on the note during the year ended June 30, 2018, was \$1,069.

AUL approved a grant to AULA as allowable by U.S. code § 4911 in the amount of \$133,288 for the year ended June 30, 2018. The purpose of this related party grant is to support AULA's charitable, scientific, or educational activities related as a social welfare organization under Section 501(c)(4) of the IRC. In accordance with the agreement, AULA shall not engage in any activity on behalf of AUL that jeopardizes AUL's status as a publicly supported organization under Section 501(c)(3) of the IRC.

NOTE 8 - COMMITMENTS

On January 1, 2014, AUL entered into a 60 month lease agreement for office space in the District of Columbia expiring December 31, 2018. The lease calls for monthly payments of \$23,487 per month, increased two and a half percent annually. Effective December 15, 2016, AUL began subleasing their office space for the remaining 24 months of their lease in the District of Columbia. Monthly rent for the sublessee is \$19,653 per month, increased two and a half percent annually.

On December 13, 2016, AUL entered into a 30 month lease agreement for office space in Arlington, Virginia, expiring May 31, 2019. The lease calls for monthly payments of \$6,114 per month for the first ten months, \$12,288 per month for months 11 and 12, and increased three percent annually thereafter.

<u>Year Ending June 30,</u>	<u>Amount</u>
2019	<u>\$ 297,056</u>

Rent expense, included in occupancy, was \$157,943 for the year ended June 30, 2018.

NOTE 9 - CONTINGENCIES

AUL receives grants, which may be audited by donors for compliance with terms of the grant award. AUL has not made any provisions in these financial statements for contingent liabilities that may occur as a result of such audits. Management does not anticipate that such amount, if any, will be significant.

AMERICANS UNITED FOR LIFE, INC.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - JOINT COSTS OF ACTIVITIES THAT INCLUDE A FUNDRAISING APPEAL

AUL achieves some of its programmatic and management and general goals in direct mail campaigns that include requests for contributions. In 2018, the costs of conducting those campaigns included a total of \$148,119 of joint costs that are not directly attributable to either the program or management and general components or the fundraising component of the activities. Those joint costs were allocated as follows:

Public affairs and education	\$ 81,453
Development and fundraising	<u>66,666</u>
Total	<u>\$ 148,119</u>

NOTE 11 - PRIOR YEAR RESTATEMENT

Effective December 15, 2016, AUL began subleasing their office space for the remaining 24 months of their lease in the District of Columbia. AUL continued the straight-line amortization of the initial lease and amortized the sublease on a straight-line basis as a separate lease. The accounting for sublease did not comply with current GAAP. AUL should have recorded a liability, calculated at the present value of the remaining minimum lease payments due under the original lease reduced by the present value of any estimated sublease income. In addition, the deferred rent from the original lease should have been written off and a loss recorded on the income statement for the difference.

The 2017 statement of financial position and the statement of activities and change in net assets included an amount related to a disputed balance with one of AUL's vendors. AUL conservatively recorded a liability in its books for the amount. AUL's legal counsel reviewed the contract with the vendor and determined AUL did not have a liability to pay the disputed amount to the vendor. AUL reached a resolution with the vendor during the fiscal year ended June 30, 2018, and determined this amount should no longer be presented as part of the liabilities in the statement of financial position.

The net impact in June 2017 from the following matters described above are as follows:

Decrease in accounts payable	<u>\$ 134,251</u>
Decrease in deferred rent	<u>\$ 67,745</u>
Increase in sublease liability	<u>\$ 123,367</u>
Increase in unrestricted net assets	<u>\$ 78,629</u>
Increase in change in net assets	<u>\$ 61,379</u>
Increase in expenses in program services - litigation and legal affairs	<u>\$ 26,075</u>
Increase in expenses in program services - public affairs and education	<u>\$ 11,995</u>

AMERICANS UNITED FOR LIFE, INC.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 11 -PRIOR YEAR RESTATEMENT (continued)

Increase in expenses in program services - government affairs and education	<u>\$ 6,954</u>
Increase in expenses in supporting services - management and general	<u>\$ 240,113</u>
Decrease in expenses in supporting services - development and fundraising	<u>\$ 346,516</u>
Decrease in total expenses	<u>\$ 61,379</u>