

Wide Angle Youth Media, Inc.

**Financial Statements
(With Supplementary Information)
and Independent Auditor's Report**

June 30, 2018 and 2017

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Wide Angle Youth Media, Inc.

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Independent Auditor's Report

To the Board of Directors
Wide Angle Youth Media, Inc.

We have audited the accompanying financial statements of Wide Angle Youth Media, Inc. (a nonprofit organization) which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities and cash flows for the years 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 Wide Angle Youth Media, Inc. as of June 30, 2018 and 2017, and the related statement of activities and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses on page 15 are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits 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.

CohnReznick LLP

Baltimore, Maryland
December 3, 2018

Wide Angle Youth Media, Inc.
Statements of Financial Position
June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>Assets</u>		
Current assets		
Cash	\$ 238,378	\$ 132,697
Restricted cash	39,046	21,338
Accounts receivable	28,302	44,140
Grants receivable	6,539	87,650
Deferred costs on uncompleted contracts	<u>15,414</u>	<u>10,688</u>
Total current assets	327,679	296,513
Property and equipment, net	216,040	192,798
Other assets		
Security deposit	<u>2,099</u>	<u>2,099</u>
Total assets	<u>\$ 545,818</u>	<u>\$ 491,410</u>
<u>Liabilities and Net Assets</u>		
Current liabilities		
Accounts payable and accrued expenses	\$ 51,305	\$ 38,722
Deferred revenue	<u>25,687</u>	<u>42,225</u>
Total current liabilities	<u>76,992</u>	<u>80,947</u>
Net assets		
Unrestricted	226,155	224,125
Temporarily restricted	203,625	165,000
Permanently restricted	<u>39,046</u>	<u>21,338</u>
Total net assets	<u>468,826</u>	<u>410,463</u>
Total liabilities and net assets	<u>\$ 545,818</u>	<u>\$ 491,410</u>

See Notes to Financial Statements.

Wide Angle Youth Media, Inc.

**Statements of Activities
Years Ended June 30, 2018 and 2017**

	2018				2017			
	Unrestricted	Temporarily restricted	Permanently restricted	Total	Unrestricted	Temporarily restricted	Permanently restricted	Total
Support and revenue								
Support								
Grants	\$ 110,460	\$ 249,995	\$ -	\$ 360,455	\$ 163,371	\$ 235,000	\$ -	\$ 398,371
Contributions	94,064	-	-	94,064	91,349	-	-	91,349
In-kind contributions	65,010	-	-	65,010	12,345	-	-	12,345
Total support	<u>269,534</u>	<u>249,995</u>	<u>-</u>	<u>519,529</u>	<u>267,065</u>	<u>235,000</u>	<u>-</u>	<u>502,065</u>
Revenue								
Program services fees	307,495	-	-	307,495	254,324	-	-	254,324
Special events	950	-	-	950	9,776	-	-	9,776
Program expense reimbursements	28,262	-	-	28,262	16,077	-	-	16,077
Interest Income	-	-	28	28	-	-	670	670
Total revenue	<u>336,707</u>	<u>-</u>	<u>28</u>	<u>336,735</u>	<u>280,177</u>	<u>-</u>	<u>670</u>	<u>280,847</u>
Net assets released from restrictions								
Satisfaction of usage restrictions	193,690	(211,370)	17,680	-	111,390	(111,390)	-	-
Total support and revenue	<u>799,931</u>	<u>38,625</u>	<u>17,708</u>	<u>856,264</u>	<u>658,632</u>	<u>123,610</u>	<u>670</u>	<u>782,912</u>
Expenses								
Program services								
Baltimore Speaks Out	100,406	-	-	100,406	119,369	-	-	119,369
Media Works	53,549	-	-	53,549	12,565	-	-	12,565
Mentoring Video Project	100,406	-	-	100,406	81,673	-	-	81,673
The Design Team	127,180	-	-	127,180	113,085	-	-	113,085
Wide Angle Productions	214,195	-	-	214,195	213,607	-	-	213,607
Other programs	73,630	-	-	73,630	87,957	-	-	87,957
Supporting services								
Fundraising	39,120	-	-	39,120	23,156	-	-	23,156
General and administrative	89,415	-	-	89,415	87,774	-	-	87,774
Total expenses	<u>797,901</u>	<u>-</u>	<u>-</u>	<u>797,901</u>	<u>739,186</u>	<u>-</u>	<u>-</u>	<u>739,186</u>
Increase (decrease) in net assets from operations	2,030	38,625	17,708	58,363	(80,554)	123,610	670	43,726
Net assets, beginning of year	<u>224,125</u>	<u>165,000</u>	<u>21,338</u>	<u>410,463</u>	<u>304,679</u>	<u>41,390</u>	<u>20,668</u>	<u>366,737</u>
Net assets, end of the year	<u>\$ 226,155</u>	<u>\$ 203,625</u>	<u>\$ 39,046</u>	<u>\$ 468,826</u>	<u>\$ 224,125</u>	<u>\$ 165,000</u>	<u>\$ 21,338</u>	<u>\$ 410,463</u>

See Notes to Financial Statements.

Wide Angle Youth Media, Inc.
Statements of Cash Flows
Years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities		
Increase in net assets	\$ 58,363	\$ 43,726
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation	52,775	48,519
Decrease (increase) in assets		
Accounts receivable	15,838	32,914
Grants receivable	81,111	(84,273)
Deferred costs on uncompleted contracts	(4,726)	5,625
Prepaid expenses	-	7,178
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	12,583	3,852
Deferred revenue	(16,538)	19,100
Net cash provided by operating activities	199,406	76,641
Cash flows from investing activities		
Deposit to restricted cash	(17,708)	(670)
Purchase of property and equipment	(76,017)	(22,705)
Net cash used in investing activities	(93,725)	(23,375)
Net increase in cash	105,681	53,266
Cash, beginning of the year	132,697	79,431
Cash, end of the year	\$ 238,378	\$ 132,697

See Notes to Financial Statements.

Wide Angle Youth Media, Inc.

Notes to Financial Statements June 30, 2018 and 2017

Note 1 - Organization and nature of operations

Wide Angle Youth Media (“WAYM”) was formed as a nonprofit Corporation under Section 501 (c)(3) of the Internal Revenue Code of 1986, under the laws of Maryland on October 30, 2000. Through media arts education, WAYM cultivates and amplifies the voices of Baltimore youth to engage audiences across generational, cultural, and social divides. WAYM programs inspire creativity and instill confidence in young people, empowering them with skills to navigate school, career, and life.

WAYM delivers free and accessible in and out-of-school time creative youth development programming to more than 400 young people ages 10-24 each year. Wide Angle’s target population is youth from traditionally underserved demographic groups and neighborhoods, with at least 80% annually coming from low income families. Because these youth have limited access to technology resources, WAYM’s programs provide an important educational supplement that builds academic and workforce - readiness skills. By practicing communication and teamwork, students also gain skills to help them create self-sufficient lives. WAYM’s curriculum is closely aligned with the Nation Core Curriculum, the State of Maryland Visual Arts Education Standards, and the National Media Arts Standards. STEM- focused learning has been particularly compatible in media education, with both disciplines providing learning that is investigative, hands- on, project-based, and grounded in real life skills.

Since the organization's founding in 2000, WAYM has served over 5,000 Baltimore City youths, who have produced hundreds of videos about youth and community issues, such as violence, youth identity, community safety, media literacy, and the environment. Student media projects have reached over 400,000 people last year collectively at community screenings, on television, at film festivals, on the radio, and online.

WAYM implements a pathway of free programming that start with introductory community workshops and leads to advanced workforce development training:

The Youth Traveling Photography Exhibition (now known as “Community Voices”) is a program that provides middle and high school youth (ages 10-20) with free or low cost photography workshops at city schools and local organizations to generate work to be displayed at a range of venues in Baltimore City. The work is displayed in schools, Farmer’s Markets around Baltimore, galleries, and in large-scale public installations.

Youth Speak Out program provides youth in Baltimore city with media training through custom workshops with community partners.

Baltimore Speaks Out is a free introductory media making and creative youth development program produced in partnership with the Enoch Pratt Free Library. Workshops are conducted each semester in neighborhood library branches.

The Mentoring Video Project (now known as the “Video Team”) is an advanced media production program for Baltimore City youth (ages 14-20) giving them the opportunity to gain advanced video and audio production training, and develop their critical thinking, storytelling and creative skills by producing short original films that are distributed nationally.

MediaWorks is a newly revamped intensive summer training in partnership with YouthWorks for 46 youth (ages 14-21) to be employed and to participate in media arts and college and career development programming.

Wide Angle Youth Media, Inc.

Notes to Financial Statements June 30, 2018 and 2017

Wide Angle Youth Apprenticeships allow 10-12 students (ages 16-24) who have shown increasing skill growth and engagement in Wide Angle programming the option to earn stipends and participate in either teaching or media production workforce development tracks. Advanced apprentices have the opportunity to transition to part-time positions on Wide Angle staff.

Wide Angle Productions, Wide Angle Youth Media's social enterprise program, provides media and communication services for nonprofits, foundations, and corporations in the Baltimore region while also creating meaningful employment for youth ages 16-24. Wide Angle staff act as project managers, mentoring youth apprentices throughout the process and ensuring that the client receives a professional quality media product. Production work serves as a source of self-sustaining income for Wide Angle Youth Media to support its core programs, while also providing affordable media solutions for clients. Clients in 2018 include the Abell Foundation, Baltimore Community Mediation Center, Baltimore Office of Promotion and the Arts, Bloomberg School of Public Health, Chesapeake Bay Outward Bound School, Democracy Collaborative, Discern Health, Kaiser Permanente, Made in Baltimore, Maryland State Arts Council, Open Society Institute-Baltimore, Under Armour, and many others. Examples of recent work can be seen at www.vimeo.com/wideproductions.

Note 2 - Summary of significant accounting policies

Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, whereby support and revenue are recognized when committed or earned and expenses and purchases are recognized when the related obligations are incurred.

Net assets

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. 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. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of restriction. When a 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 statements of activities 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 amount 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. Actual results could differ from those estimates.

Revenue recognition

Contributions, including unconditional promises to give, are recorded as made. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year are recorded at their net realizable value.

Revenue for services are recorded once services are completed. Payments received in advance prior to services being completed are recorded as deferred revenue and are classified as current

Wide Angle Youth Media, Inc.

**Notes to Financial Statements
June 30, 2018 and 2017**

liabilities on the statements of financial position. The deferred revenue is recognized as services are completed.

Restricted cash

Restricted cash includes funds held in the working capital reserve account. As of June 30, 2018 and 2017, the balance in the working capital reserve account was \$39,046 and \$21,338, respectively.

Accounts receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides probable uncollectible amounts through a provision for bad debt expense and adjustment to its valuation allowance. Management has determined that at June 30, 2018 and 2017, an allowance was not necessary.

Deferred costs on uncompleted contracts

Deferred contract costs generally include all direct contract costs, such as labor and materials related to contract performance on uncompleted video production contracts. Deferred contract costs are accumulated and charged to operations as the related revenue from contracts is recognized.

Property and equipment

Property and equipment are reported at cost if purchased or fair market values at the time of donation if donated. WAYM capitalizes all expenditures of the property and equipment of \$600 or greater. Depreciation is computed using the straight-line basis over the estimated useful lives of the assets. Cost of repair and maintenance are expensed when incurred.

Leasehold improvements	Straight-line	10 years
Equipment	Straight-line	5 years
Furniture and fixtures	Straight-line	3 years

In-kind contributions

WAYM records various types of in-kind contributions. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses or additions to property and equipment. Such donations are reported as unrestricted support unless the donor has restricted the donated asset for a specific purpose.

Directors and officers have made a significant contributions of their time to develop the organization and its programs. No amounts have been recognized in the accompanying statements of activities because the criteria for recognition of such efforts under GAAP have not been satisfied.

Income taxes

WAYM received a determination letter from the Internal Revenue Service ("IRS") to be treated as a tax-exempt entity pursuant to Section 501(c)(3) of the Internal Revenue Code and did not have any unrelated business income for the year ended June 30, 2018. Due to its tax-exempt status, WAYM is not subject to income taxes. WAYM is required to file and does file tax returns with the IRS and other taxing authorities. Management has determined that WAYM does not have any uncertain tax

Wide Angle Youth Media, Inc.

**Notes to Financial Statements
June 30, 2018 and 2017**

positions for any open tax returns. While no income tax returns are currently being examined by the IRS, tax years since 2015 remain open.

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statements of activities. Accordingly, certain costs have been either directly charged to the programs and supporting services as incurred or allocated based on salaries and wages or usage for items such as occupancy.

Advertising costs

Advertising costs are expensed as incurred. Total advertising expenses for the years ended June 30, 2018 and 2017 amounted to \$313 and \$55, respectively.

Reclassifications

Certain items from the prior year financial statements have been reclassified to conform to the current year presentation.

Note 3 - Grants receivable

Grants receivable are unconditional promises to give that are expected to be realized in one year or less and are classified as temporarily restricted net assets in the statements of activities. Grants receivable are deemed to be fully collectible by management and are composed of the following amounts as of June 30:

	2018	2017
Baltimore Office of Promotion and the Arts	\$ 1,400	\$ 1,400
Family League of Baltimore	-	3,000
Henry and Ruth Blaustein Rosenberg Foundation	-	7,500
Maryland Humanities Council	-	750
Mayor's Office of Human Services	5,139	-
Open Society Institute of Baltimore	-	75,000
Total	<u>\$ 6,539</u>	<u>\$ 87,650</u>

Note 4 - Property and equipment

At June 30, 2018 and 2017, property and equipment consist of the following:

	2018	2017
Equipment	\$ 260,496	\$ 184,479
Furniture and fixtures	60,188	60,188
Leasehold improvements	<u>116,219</u>	<u>116,219</u>
	436,903	360,886
Less accumulated depreciation	<u>(220,863)</u>	<u>(168,088)</u>
Property and equipment, net	<u>\$ 216,040</u>	<u>\$ 192,798</u>

Wide Angle Youth Media, Inc.

**Notes to Financial Statements
June 30, 2018 and 2017**

Note 5 - In-kind contributions

During the years ended June 30, 2018 and 2017, WAYM received the following noncash donations of materials and services and that have been reflected in the financial statements of WAYM:

	<u>2018</u>	<u>2017</u>
Other professional fees	\$ 29,458	\$ 11,126
Other goods and materials	<u>35,552</u>	<u>1,219</u>
	<u>\$ 65,010</u>	<u>\$ 12,345</u>

Fair value measurement

WAYM uses a three-tier hierarchy framework for measuring fair value as established by FASB Accounting Standards Codification ASC-820, Fair Value Measurements and Disclosures. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities ("Level 1 measurement") and the lowest priority to unobservable inputs ("Level 3 measurements"). The three levels of the fair value hierarchy under ASC 820 are described below:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the WAYM has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets.
 - Quoted prices for identical or similar assets or liabilities in inactive markets.
 - Inputs other than quoted prices that are observable for the asset or liability.
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The assets or liabilities fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

All in-kind contributions received were valued at Level 2.

Note 6 - Related party transactions

For the years ended June 30, 2018 and 2017, WAYM provided production services in the amount of \$- and \$13,350, respectively, to Companies which members of the board of directors hold key management positions.

Wide Angle Youth Media, Inc.

**Notes to Financial Statements
June 30, 2018 and 2017**

Note 7 - Bank line of credit

WAYM has a line of credit with M&T Bank in an amount not to exceed \$10,000. This loan is an open end revolving line of credit, which bears interest at PRIME plus 1% (6.00% and 5.25% at June 30, 2018 and 2017, respectively). The letter of credit was not used in either 2017 or 2018.

Note 8 - Operating lease

WAYM occupies its office space under a long-term lease which expired on July 31, 2014, and requires WAYM to pay a proportionate share of increases in the office building's operating expenses in addition to the minimum annual rental. On July 22, 2014, the operating lease agreement was amended and restated; the new terms of the agreement extend the lease for an additional 10 years commencing on August 1, 2014 through July 31, 2024. The minimum lease payments are recognized on the accompanying statement of operations on a straight-line basis over the lease term in addition to WAYM's proportionate share of the office building's operating expenses.

Rent expense for the years ended June 30, 2018 and 2017 was \$47,867 and \$45,032, respectively, of which, \$985 and \$978 represent WAYM's proportionate share of the office building's operating expenses, respectively.

Minimum annual rentals for future years under lease agreement are as follows:

2019	\$	43,230
2020		44,298
2021		45,208
2022		46,113
2023		47,035
2024		51,979
		<u>51,979</u>
	\$	<u>277,863</u>

Note 9 - Temporarily restricted net assets

Temporarily restricted net assets are restricted for the following purposes as of June 30:

	<u>2018</u>	<u>2017</u>
Restricted to design team program and time restriction	\$ 7,500	\$ 100,000
Restricted to MediaWorks program	96,125	40,000
Time restriction grants	<u>100,000</u>	<u>25,000</u>
Total temporarily restricted net assets	<u>\$ 203,625</u>	<u>\$ 165,000</u>

Net assets released from restrictions as of June 30, 2018 and 2017 totaled \$211,370 and \$111,390, respectively.

Wide Angle Youth Media, Inc.

**Notes to Financial Statements
June 30, 2018 and 2017**

Note 10 - Permanently restricted net assets

Permanently restricted net assets consist of specific working capital reserve funds. The balance as of June 30 is as follows:

	<u>2018</u>	<u>2017</u>
Working capital reserve fund	<u>\$ 39,046</u>	<u>\$ 21,338</u>

Note 11 - Subsequent events

Events that occur after the statement of financial position date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of financial position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement of financial position date require disclosure in the accompanying notes. Management evaluated the activity of WAYM through December 3, 2018 (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

Supplementary Information

Wide Angle Youth Media, Inc.

**Schedules of Functional Expenses
Years Ended June 30, 2018 and 2017**

2018				
	Program services	Supporting services		Total expenses
		Fundraising	General and administrative	
Salaries	\$ 392,164	\$ 13,701	\$ 20,752	\$ 426,617
Payroll taxes	27,817	937	1,672	30,426
Employee benefits	48,643	1,610	2,873	53,126
Payroll service fees	3,361	113	203	3,677
Stipends	19,714	-	744	20,458
In-kind donations	23,760	2,639	22,754	49,153
Contract/consulting services	12,007	-	(644)	11,363
Legal and accounting	473	42	19,509	20,024
Equipment and software	7,424	4,188	1,262	12,874
Telephone	1,315	-	4,208	5,523
Postage and delivery	960	1,133	249	2,342
Rent	42,507	637	4,723	47,867
Printing and publications	5,451	376	111	5,938
Staff travel and conference	16,128	162	1,056	17,346
Program supplies	12,088	8,132	313	20,533
Depreciation	47,498	5,277	-	52,775
Insurance	2,688	90	7,020	9,798
Dues	191	-	800	991
Other	5,177	83	1,810	7,070
				-
Total	\$ 669,366	\$ 39,120	\$ 89,415	\$ 797,901

2017				
	Program services	Supporting services		Total expenses
		Fundraising	General and administrative	
Salaries	\$ 385,910	\$ 12,852	\$ 30,624	\$ 429,386
Payroll taxes	26,371	866	2,236	29,473
Employee benefits	37,792	1,604	4,531	43,927
Payroll service fees	2,291	-	90	2,381
Stipends	23,346	-	30	23,376
In-kind donations	6,631	-	5,714	12,345
Contract/consulting services	17,017	-	-	17,017
Legal and accounting	440	47	17,221	17,708
Equipment and software	7,761	2,069	2,684	12,514
Telephone	2,595	49	1,664	4,308
Postage and delivery	630	414	110	1,154
Rent	40,036	-	4,996	45,032
Printing and publications	3,931	23	274	4,228
Staff travel and conference	8,874	-	1,164	10,038
Program supplies	9,396	5,062	6,459	20,917
Depreciation	43,669	-	4,850	48,519
Insurance	5,250	69	4,069	9,388
Dues	200	-	221	421
Other	6,116	100	838	7,054
Total	\$ 628,256	\$ 23,156	\$ 87,774	\$ 739,186

See Independent Auditor's Report.

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