

CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEARS ENDED JUNE 30, 2017 AND 2016

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
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INDEPENDENT AUDITORS' REPORT

The Corporate Members and Board of Directors
Catholic Youth Organization and Affiliate
Washington, DC

We have audited the accompanying consolidated financial statements of Catholic Youth Organization and Affiliate, which comprise the consolidated statement of financial position as of June 30, 2017, the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated 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 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 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.

Corporate Members and Board of Directors
Catholic Youth Organization and Affiliate

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Catholic Youth Organization and Affiliate as of June 30, 2017, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Prior Year Financial Statements

The consolidated financial statements of Catholic Youth Organization and Affiliate for the year ended June 30, 2016, were audited by other auditors whose report, dated November 29, 2016, expressed an unmodified opinion on those consolidated financial statements.



CliftonLarsonAllen LLP

Arlington, Virginia
November 20, 2017

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2017 AND 2016**

	2017	2016
ASSETS		
Cash	\$ 96,617	\$ 98,688
Accounts receivables, net (note 1)	142,140	76,800
Pledge receivable (note 3)	244,100	244,100
Prepaid expenses (note 6)	2,950	19,173
Due from affiliated corporations, net (note 3)	98,522	492
Property held for sale, net (note 7)	1,999,658	1,999,658
Fixed assets:		
Furniture and equipment	66,760	63,691
Automobile	15,038	15,038
Less: accumulated depreciation	(62,305)	(56,981)
Fixed assets, net	19,493	21,748
Total assets	\$ 2,603,480	\$ 2,460,659
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 20,817	\$ 41,667
Deferred revenue	-	14,275
Total liabilities	20,817	55,942
NET ASSETS		
Unrestricted net assets:		
Invested in property and equipment	2,019,151	2,021,406
Undesignated net assets (deficit)	172,013	(8,319)
Total unrestricted net assets	2,191,164	2,013,087
Temporarily restricted net assets (note 5)	391,499	391,630
Total net assets	2,582,663	2,404,717
Total liabilities and net assets	\$ 2,603,480	\$ 2,460,659

See accompanying Notes to Consolidated Financial Statements.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2017 AND 2016**

	2017				2016			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUE, SUPPORT, AND GAINS								
Contribution from Central Pastoral Administration of the Archdiocese of Washington (note 3)	\$ -	\$ 244,100	\$ -	\$ 244,100	\$ -	\$ 244,100	\$ -	\$ 244,100
Donated services (note 3)	78,911	-	-	78,911	-	-	-	-
Contributions and bequests	7,899	-	-	7,899	6,467	-	-	6,467
Special program income	667,525	-	-	667,525	672,310	-	-	672,310
Investment loss	-	(131)	-	(131)	-	(130)	-	(130)
Net assets released from restriction	244,100	(244,100)	-	-	244,100	(244,100)	-	-
Total revenue, support, and gains	998,435	(131)	-	998,304	922,877	(130)	-	922,747
EXPENSES AND LOSSES								
Program services (notes 2 and 3):								
Youth ministries	197,171	-	-	197,171	158,432	-	-	158,432
Athletic programs	477,443	-	-	477,443	528,216	-	-	528,216
Total program services	674,614	-	-	674,614	686,648	-	-	686,648
Support services (note 3):								
Administrative services	172,370	-	-	172,370	113,006	-	-	113,006
Development	6,454	-	-	6,454	11,635	-	-	11,635
Total supporting services	178,824	-	-	178,824	124,641	-	-	124,641
Total expenses and losses	853,438	-	-	853,438	811,289	-	-	811,289
Change in net assets from continuing operations	144,997	(131)	-	144,866	111,588	(130)	-	111,458
Gain from discontinued operations (note 7)	33,080	-	-	33,080	57,228	-	-	57,228
CHANGE IN NET ASSETS	178,077	(131)	-	177,946	168,816	(130)	-	168,686
Net assets - beginning of year	2,013,087	391,630	-	2,404,717	1,844,271	391,760	-	2,236,031
NET ASSETS - END OF YEAR	\$ 2,191,164	\$ 391,499	\$ -	\$ 2,582,663	\$ 2,013,087	\$ 391,630	\$ -	\$ 2,404,717

See accompanying Notes to Consolidated Financial Statements.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2017 AND 2016**

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 177,946	\$ 168,686
Adjustments to reconcile change in net assets to net cash flows used in operating activities from continuing operations:		
Gain on discontinued operations	(33,080)	(57,228)
Depreciation	5,325	5,394
Provision for doubtful accounts	-	10,881
Decrease (increase) in assets:		
Prepaid expenses	16,223	(10,760)
Accounts receivable	(65,340)	(11,140)
Due from affiliated corporations	(98,030)	(492)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(20,850)	9,359
Due to affiliated corporations	-	(158,571)
Deferred revenue	(14,275)	525
Net cash used in operating activities from continuing operations	(32,081)	(43,346)
Net cash provided by operating activities from discontinued operations	33,080	57,228
Net cash provided by operating activities	999	13,882
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(3,070)	(14,012)
Net cash used in investing activities	(3,070)	(14,012)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(2,071)	(130)
Cash and cash equivalents - beginning of year	98,688	98,818
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 96,617	\$ 98,688

See accompanying Notes to Consolidated Financial Statements.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Organization

Catholic Youth Organization (CYO) is responsible for youth work in the Archdiocese, including youth retreats, scouting, youth outreach, athletic programs, junior and senior high school youth groups, and leadership training in youth ministry. Moneys are received directly from participants, parishes, and youth groups to defray the costs of each program and activity.

The geographic territory encompassed by CYO comprises the District of Columbia and the Maryland counties of Montgomery, Prince George's, Charles, Calvert, and St. Mary's.

CYO is dependent on the Central Pastoral Administration of the Archdiocese of Washington (Central Pastoral Administration), a related entity, for future support of its operations. The Archdiocese has pledged to continue this support through at least December 31, 2018.

Mattaponi Pavilion Fund, Inc. (MPF) was established in 1999 to raise funds for the construction of a pavilion at the Mattaponi Retreat Center, which is owned by CYO. The Mattaponi Retreat Center closed October 1, 2013, as further discussed in Note 8.

(b) Principles of Consolidation

The consolidated financial statements include the accounts of CYO and its affiliate, Mattaponi Pavilion Fund, Inc., collectively referred to as the Organization. MPF is controlled by CYO. All significant intercompany transactions have been eliminated. CYO and MPF are separate corporations affiliated with the Archdiocese of Washington (the Archdiocese).

(c) Basis of Presentation

The accompanying consolidated financial statements include the financial position, changes in net assets, and cash flows of the Organization on the accrual basis of accounting.

(d) Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires CYO to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(e) Cash

CYO's cash is held in a pooled bank account by the Central Pastoral Administration. Expenses of CYO are paid from this pooled account and the net cash inflows/outflows for the period are recorded as due to/from affiliate in the consolidated statements of financial position. An insured deposit account is also cash held for a restricted purpose.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Accounts Receivable

Accounts receivable represent amounts due from parishes for program fees. CYO estimates uncollectible accounts based on the aging of outstanding receivables and management's estimate of their net realizable values. At June 30, 2017 and 2016, the allowance for doubtful accounts was \$55,000 and \$135,250, respectively.

(g) Property and Equipment

Certain automobiles and equipment are stated at cost, if purchased. Property received as a gift is recorded at fair value on the date of transfer. All acquisitions greater than \$250 are capitalized.

Depreciation is computed using the straight-line method over the estimated useful lives of 5 years.

In accordance with canon law, all real property is titled to the Archbishop of Washington.

(h) Net Assets

Net assets and revenue, gains, and losses are classified based on the existence or absence of donor-imposed restrictions; accordingly, the net assets of CYO and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may be met either by actions of CYO and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by CYO. At June 30, 2017 and 2016, CYO had no permanently restricted net assets.

Revenue is reported as increase in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on 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 reclassifications between the applicable classes of net assets.

(i) Revenue Recognition

Program fees relate to amounts charged to participants of CYO's programs. Fees received in advance are deferred and recognized as unrestricted revenue at the time services are provided.

Contributions and grants received, which include unconditional promises to give (pledges), are recognized as unrestricted revenue in the period received at their net present value unless their use is restricted by donor stipulation. All pledges receivable at June 30, 2017 and 2016, are expected to be collected in less than one year.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Donated Services

The Central Pastoral Administration provides administrative services to CYO. A portion of the services provided for fiscal year 2017 is recorded as donated services revenue for the year ended June 30, 2017. See Note 3. In addition, a substantial number of unpaid volunteers have made significant contributions of time to various programs and fundraising activities. The value of this contributed time is not reflected in these consolidated statements as the services provided do not meet the requirements for financial reporting.

(k) Income Taxes

CYO and MPF are recognized as exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code. Management annually reviews its tax positions and has determined that there are no material uncertain tax positions that require recognition in the consolidated financial statements.

(l) Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities; accordingly, certain costs have been allocated among the programs and supporting services benefited.

(m) Reclassifications

Certain amounts in the 2016 consolidated financial statements have been reclassified to conform to the 2017 presentation. These reclassifications have no effect on the change in net assets previously reported.

(n) Subsequent Events

In preparing these consolidated financial statements, CYO has evaluated events and transactions for potential recognition or disclosure through November 20, 2017, the date that the consolidated financial statements were available to be issued.

NOTE 2 DESCRIPTION OF PROGRAM SERVICES

CYO fulfills its mission by operating the following programs:

Youth Ministries – Assists parishes in adolescent ministry through consultation and training of adults. Youth ministry also includes African-American, Hispanic Youth and Young Adult, and national and international activities such as World Youth Day and Catholic Scouting.

Athletic Programs – Offers basketball, baseball, softball, soccer, and track. Most programs are available to children grades 3-8.

Mattaponi Retreat Center – The Mattaponi Retreat Center closed October 1, 2013. Operations of the Mattaponi Retreat Center are recorded as a gain or loss from discontinued operations in the consolidated statements of activities for the years ended June 30, 2017 and 2016.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

NOTE 3 RELATED-PARTY TRANSACTIONS

Contribution from Archdiocese of Washington

CYO recognized a contribution receivable of \$244,100 as temporarily restricted revenue from the Central Pastoral Administration for each of the years ended June 30, 2017 and 2016. The contribution is expected to be collected and used for the next fiscal year's operations. At June 30, 2017 and 2016, the amount pledged for the subsequent year's support of \$244,100 for each year is included in pledge receivable.

Reimbursement of Insurance Costs

CYO paid \$13,994 and \$13,587 in 2017 and 2016, respectively, for participation in the Archdiocesan insurance programs, which are self-insured up to certain limits for property casualty and workers' compensation. CYO also paid \$50,515 and \$31,479 in 2017 and 2016, respectively, for participation in the Archdiocesan employee benefit plans, including retirement, health care, unemployment and life insurance.

Rent and Administrative Services

The Central Pastoral Administration rents office space to CYO valued and reimbursed at \$23,750 and \$26,155 for the years ended June 30, 2017 and 2016, respectively. The Central Pastoral Administration also provides administrative services to CYO. During 2017, CYO changed its approach to estimating the valuation of administrative services. This change in estimate resulted in recording donated services of \$78,911 for the year ended June 30, 2017, in addition to reimbursed services totaling \$36,250. This change in estimate is applied prospectively effective July 1, 2016. For the year ended June 30, 2016, \$33,845 was paid to CPA for administrative services.

Net Due to/from Affiliated Corporations

The Central Pastoral Administration pays certain expenses and processes cash receipts on behalf of CYO. At June 30, 2017 and 2016, \$98,522 and \$492, respectively, was due from the Central Pastoral Administration and was included in the net due from affiliated corporations on the consolidated statements of financial position.

NOTE 4 RETIREMENT PLAN

CYO participates in the Retirement Plan of the Archdiocese of Washington (the Retirement Plan), a defined-benefit plan, which was frozen effective December 31, 2012. No further benefits will be accrued. To have been eligible for participation in the Retirement Plan, an employee must have completed one year of service, been at least 21 years of age, and regularly worked 20 or more hours per week. Information as to vested and nonvested benefits, as well as plan assets and unfunded liabilities, related solely to CYO is not readily determinable. In accordance with ASC 715-30-55-63, *Defined Benefit Plans - Pension*, CYO accounts for its participation in the Retirement Plan as a multiemployer plan.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

NOTE 4 RETIREMENT PLAN (CONTINUED)

Effective January 1, 2013, CYO also participates in a 403(b) plan, the Archdiocese of Washington Retirement Savings Plan (the Plan). The Plan is a defined-contribution plan covering all employees immediately upon date of hire who regularly work 20 hours or more per week. Participants are eligible to make contributions as salary deductions from 1% to 100% of pay up to a maximum of \$18,000 per year for employees under 50 years of age and up to \$24,000 for those 50 and older. For the first 4% of salary an employee contributes to the Plan, CYO provides a 50% match. CYO also provides an annual contribution between 1% and 4% based on years of service, regardless of employee participation in the Plan. Employer contributions vest at a rate of 20% per year for five years.

During the years ended June 30, 2017 and 2016, CYO's portion of retirement costs was \$36,790 and \$16,043, respectively. Beginning January 1, 2013, the retirement cost and plan expenses for the 403(b) plan were fully funded and the remainder of collections from the various locations is used to fund the frozen defined-benefit plan deficiency.

NOTE 5 TEMPORARILY RESTRICTED NET ASSETS

The following summarizes the nature of temporarily restricted net assets and the purpose for which such net assets may be used as of June 30:

	2017	2016
Future time periods	\$ 244,100	\$ 244,100
Scouting and other programs	147,399	147,530
	\$ 391,499	\$ 391,630

NOTE 6 WORLD YOUTH DAY

In July 2016, a group of youth and staff from the Office of Youth Ministry was scheduled to attend World Youth Day in Krakow, Poland. As of June 30, 2016, CYO had prepaid expenses of \$19,173, representing expenses paid in advance for the event.

NOTE 7 DISCONTINUED OPERATIONS

CYO operated a youth retreat center, the Mattaponi Retreat Center (Mattaponi), since 1987. Mattaponi had operated at a loss for many years. On October 1, 2013, CYO closed Mattaponi's operations and listed the property for sale. CYO received an offer to purchase Mattaponi during the year ended June 30, 2015, and entered into a final signed contract in June 2015. Due to delays in obtaining appropriate licenses, the sale was not completed as of June 30, 2017.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

NOTE 7 DISCONTINUED OPERATIONS (CONTINUED)

Through August 2017, the purchaser paid a monthly nonrefundable fee of \$9,000 to extend the inspection period and cover operating costs of maintaining the property. The lower of carrying value or fair market value, less costs to sell the property, is \$1,999,658 and is recorded as property held for sale in the consolidated statements of financial position at June 30, 2017 and 2016.

In September 2017, CYO was notified that the expected purchaser of Mattaponi was no longer moving forward with the purchase and ceased paying the monthly extension fee. The property has been re-listed for sale at the same sales price from the original listing in 2015. CYO expects to receive an offer to purchase Mattaponi during fiscal year 2018 and accordingly this asset continues to be accounted for and reported as an asset held for sale.

The operations and cash flows have been fully eliminated since Mattaponi closed. Revenue and expenses have been removed from the changes in net assets from operations and are shown as a single line on the face of the consolidated statements of activities as gain or loss from discontinued operations of Mattaponi. The operating results of the discontinued operations are as follows for the years ended June 30:

	<u>2017</u>	<u>2016</u>
Revenue	\$ 108,000	\$ 108,750
Expenses	<u>(74,920)</u>	<u>(51,522)</u>
Gain from discontinued operations	<u>\$ 33,080</u>	<u>\$ 57,228</u>

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

The Corporate Members and Board of Directors
Catholic Youth Organization and Affiliate
Washington, DC

We have audited the consolidated financial statements of Catholic Youth Organization and Affiliate as of and for the year ended June 30, 2017, and have issued our report thereon dated November 20, 2017, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating schedule of functional expenses is presented for the purpose 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole. The 2016 comparative totals on the consolidating schedule of functional expenses presented were subjected to the auditing procedures applied in the 2016 audit of the basic consolidated financial statements by other auditors, whose report on such information stated that it was fairly stated in all material respects in relation to the 2016 consolidated financial statements as a whole.



CliftonLarsonAllen LLP

Arlington, Virginia
November 20, 2017

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2017
(WITH COMPARATIVE TOTALS FOR 2016)
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Program Services			Support Services			Total	
	Youth Ministries	Athletic Programs	Total Program Services	Administrative	Development	Total Supporting Services	2017	2016
Salaries and wages - lay persons	\$ 73,844	\$ 43,785	\$ 117,629	\$ 83,297	\$ -	\$ 83,297	\$ 200,926	\$ 198,174
Benefits - lay persons	17,776	16,891	34,667	17,964	-	17,964	52,631	49,570
Total compensation and benefits	91,620	60,676	152,296	101,261	-	101,261	253,557	247,744
Supplies	1,985	3,390	5,375	1,426	-	1,426	6,801	7,792
Telephone, postage, and printing	884	609	1,493	6,525	119	6,644	8,137	12,351
Conferences, meetings, and travel	27,241	813	28,054	10,649	-	10,649	38,703	50,563
Professional fees	-	213,048	213,048	7,600	-	7,600	220,648	226,903
Food and beverages	1,899	-	1,899	58	150	208	2,107	3,679
Contributions and grants-in-aid	2,300	-	2,300	-	-	-	2,300	2,000
Subsidies	-	-	-	-	-	-	-	5,000
Depreciation	-	-	-	5,325	-	5,325	5,325	5,394
Rental equipment	-	124,723	124,723	-	-	-	124,723	170,711
Trophies and awards	-	13,861	13,861	-	-	-	13,861	13,460
Rent	-	-	-	23,750	-	23,750	23,750	26,155
Administrative/accounting services	-	-	-	115,161	-	115,161	115,161	33,845
Bad debt expense	-	43,055	43,055	-	-	-	43,055	10,881
Other	96	162	258	53	698	751	1,009	1,020
Allocation of program administration costs	71,146	17,106	88,252	(99,438)	5,487	(93,951)	(5,699)	(6,209)
Total expenses by function	\$ 197,171	\$ 477,443	\$ 674,614	\$ 172,370	\$ 6,454	\$ 178,824	\$ 853,438	\$ 811,289