

CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEARS ENDED JUNE 30, 2018 AND 2017

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
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YEARS ENDED JUNE 30, 2018 AND 2017**

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INDEPENDENT AUDITORS' REPORT

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 statements of financial position as of June 30, 2018 and 2017, the related consolidated statements of activities and cash flows for the years 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 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 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 consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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, 2018 and 2017, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Arlington, Virginia
November 13, 2018

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017**

	2018	2017
ASSETS		
Cash	\$ 96,515	\$ 96,617
Accounts receivable, net (note 1)	25,565	142,140
Pledge receivable (note 3)	244,100	244,100
Prepaid expenses	700	2,950
Due from affiliated corporations, net (note 3)	255,876	98,522
Property held for sale, net (note 6)	1,970,693	1,999,658
Fixed assets:		
Furniture and equipment	66,579	66,760
Automobile	15,038	15,038
Less: accumulated depreciation	(49,828)	(62,305)
Fixed assets, net	31,789	19,493
Total assets	\$ 2,625,238	\$ 2,603,480
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 22,960	\$ 20,817
NET ASSETS		
Unrestricted net assets:		
Invested in property and equipment	2,002,482	2,019,151
Undesignated net assets	238,679	172,013
Total unrestricted net assets	2,241,161	2,191,164
Temporarily restricted net assets (note 5)	361,117	391,499
Total net assets	2,602,278	2,582,663
Total liabilities and net assets	\$ 2,625,238	\$ 2,603,480

See accompanying Notes to Consolidated Financial Statements.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2018 AND 2017**

	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily 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)	81,846	-	81,846	78,911	-	78,911
Contributions and bequests	27,124	-	27,124	7,899	-	7,899
Special program income	691,940	-	691,940	667,525	-	667,525
Investment loss	-	(102)	(102)	-	(131)	(131)
Net assets released from restriction	274,380	(274,380)	-	244,100	(244,100)	-
	<u>1,075,290</u>	<u>(30,382)</u>	<u>1,044,908</u>	<u>998,435</u>	<u>(131)</u>	<u>998,304</u>
EXPENSES AND LOSSES						
Program services (notes 2 and 3):						
Youth ministries	325,691	-	325,691	197,171	-	197,171
Athletic programs	491,074	-	491,074	477,443	-	477,443
Total program services	<u>816,765</u>	<u>-</u>	<u>816,765</u>	<u>674,614</u>	<u>-</u>	<u>674,614</u>
Support services (note 3):						
Administrative services	173,294	-	173,294	172,370	-	172,370
Development	8,174	-	8,174	6,454	-	6,454
Total supporting services	<u>181,468</u>	<u>-</u>	<u>181,468</u>	<u>178,824</u>	<u>-</u>	<u>178,824</u>
Total expenses and losses	<u>998,233</u>	<u>-</u>	<u>998,233</u>	<u>853,438</u>	<u>-</u>	<u>853,438</u>
Change in net assets from continuing operations	77,057	(30,382)	46,675	144,997	(131)	144,866
(Loss) gain from discontinued operations (note 6)	<u>(27,060)</u>	<u>-</u>	<u>(27,060)</u>	<u>33,080</u>	<u>-</u>	<u>33,080</u>
CHANGE IN NET ASSETS	49,997	(30,382)	19,615	178,077	(131)	177,946
Net assets - beginning of year	<u>2,191,164</u>	<u>391,499</u>	<u>2,582,663</u>	<u>2,013,087</u>	<u>391,630</u>	<u>2,404,717</u>
NET ASSETS - END OF YEAR	<u>\$ 2,241,161</u>	<u>\$ 361,117</u>	<u>\$ 2,602,278</u>	<u>\$ 2,191,164</u>	<u>\$ 391,499</u>	<u>\$ 2,582,663</u>

See accompanying Notes to Consolidated Financial Statements.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2018 AND 2017**

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 19,615	\$ 177,946
Adjustments to reconcile change in net assets to net cash flows provided (used) by operating activities from continuing operations:		
Loss (gain) on discontinued operations	27,060	(33,080)
Depreciation	6,323	5,325
Decrease (increase) in assets:		
Prepaid expenses	2,250	16,223
Accounts receivable	116,575	(65,340)
Due from affiliated corporations	(157,354)	(98,030)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	2,143	(20,850)
Deferred revenue	-	(14,275)
Net cash provided (used) by operating activities from continuing operations	16,612	(32,081)
Loss (gain) on discontinued operations	(27,060)	33,080
Fair value adjustment on held for sale asset	28,965	-
Net cash provided by operating activities from discontinued operations	1,905	33,080
Net cash provided by operating activities	18,517	999
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(18,619)	(3,070)
Net cash used by investing activities	(18,619)	(3,070)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(102)	(2,071)
Cash and cash equivalents - beginning of year	96,617	98,688
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 96,515	\$ 96,617

See accompanying Notes to Consolidated Financial Statements.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

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 6.

(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, 2018 AND 2017**

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, 2018 and 2017, the allowance for doubtful accounts was \$24,435 and \$55,000, 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, 2018 and 2017, 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, 2018 and 2017, are expected to be collected in less than one year.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

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 is recorded as donated services revenue for the years ended June 30, 2018 and 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) Subsequent Events

In preparing these consolidated financial statements, CYO has evaluated events and transactions for potential recognition or disclosure through November 13, 2018, 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, 2018 and 2017.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

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, 2018 and 2017. The contribution is expected to be collected and used for the next fiscal year's operations. At June 30, 2018 and 2017, 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 \$14,413 and \$13,994 in 2018 and 2017, 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 \$41,763 and \$50,515 in 2018 and 2017, 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 \$24,000 and \$23,750 for the years ended June 30, 2018 and 2017, respectively. The Central Pastoral Administration also provides administrative services to CYO. CYO recorded donated services from the Central Pastoral Administration valued at \$81,846 and \$78,911 for the years ended June 30, 2018 and 2017, respectively. In addition to the donated services, CYO reimbursed the Central Pastoral Administration for administrative services totaling \$36,250 for each of the years ended June 30, 2018 and 2017.

Net Due to/from Affiliated Corporations

The Central Pastoral Administration pays certain expenses and processes cash receipts on behalf of CYO. At June 30, 2018 and 2017, \$255,876 and \$98,522, 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, 2018 AND 2017**

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, 2018 and 2017, CYO's portion of retirement costs was \$22,507 and \$36,790, respectively.

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:

	2018	2017
Future time periods	\$ 244,100	\$ 244,100
Scouting and other programs	117,017	147,399
	\$ 361,117	\$ 391,499

NOTE 6 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.

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. 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 was re-listed for sale at the same sales price from the original listing in 2015.

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

NOTE 6 DISCONTINUED OPERATIONS (CONTINUED)

Mattaponi is accounted for and reported as property held for sale in the amounts of \$1,970,693 and \$1,999,658 in the accompanying consolidated statements of financial position as of June 30, 2018 and 2017, respectively. These amounts represent the lower of carrying value or fair market value, less costs to sell the property.

During fiscal year 2018, CYO received an offer to purchase Mattaponi, and the property was sold on July 19, 2018. The net proceeds was \$28,695 less than the original estimated amount, and a loss was recorded in the year ended June 30, 2018, to adjust the value as of June 30, 2018, accordingly.

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>2018</u>	<u>2017</u>
Revenue	\$ 68,000	\$ 108,000
Expenses	<u>(95,060)</u>	<u>(74,920)</u>
(Loss) gain from discontinued operations	<u>\$ (27,060)</u>	<u>\$ 33,080</u>

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

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 years ended June 30, 2018 and 2017, and have issued our report thereon dated November 13, 2018, which contained an unmodified opinion on those consolidated financial statements. Our audits were 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.



CliftonLarsonAllen LLP

Arlington, Virginia
November 13, 2018

**CATHOLIC YOUTH ORGANIZATION AND AFFILIATE
CONSOLIDATING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2018
(WITH COMPARATIVE TOTALS FOR 2017)
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Program Services			Support Services			Total	
	Youth Ministries	Athletic Programs	Total Program Services	Administrative	Development	Total Supporting Services	2018	2017
Salaries and wages - lay persons	\$ 151,328	\$ 50,940	\$ 202,268	\$ 84,582	\$ -	\$ 84,582	\$ 286,850	\$ 200,926
Benefits - lay persons	31,851	16,328	48,179	14,315	-	14,315	62,494	52,631
Total compensation and benefits	<u>183,179</u>	<u>67,268</u>	<u>250,447</u>	<u>98,897</u>	<u>-</u>	<u>98,897</u>	<u>349,344</u>	<u>253,557</u>
Supplies	2,563	7,729	10,292	2,103	-	2,103	12,395	6,801
Telephone, postage, and printing	869	3	872	5,940	-	5,940	6,812	8,137
Conferences, meetings, and travel	40,028	159	40,187	11,084	-	11,084	51,271	38,703
Professional fees	15,916	225,800	241,716	7,600	-	7,600	249,316	220,648
Food and beverages	2,501	-	2,501	1,674	1,356	3,030	5,531	2,107
Contributions and grants-in-aid	2,200	-	2,200	-	-	-	2,200	2,300
Depreciation	-	-	-	6,323	-	6,323	6,323	5,325
Rental equipment	2,747	160,664	163,411	-	-	-	163,411	124,723
Trophies and awards	-	11,351	11,351	-	1,472	1,472	12,823	13,861
Rent	-	-	-	24,000	-	24,000	24,000	23,750
Administrative/accounting services	-	-	-	118,096	-	118,096	118,096	115,161
Bad debt expense	-	1,630	1,630	-	-	-	1,630	43,055
Other	-	-	-	622	-	622	622	1,009
Allocation of program administration costs	<u>75,688</u>	<u>16,470</u>	<u>92,158</u>	<u>(103,045)</u>	<u>5,346</u>	<u>(97,699)</u>	<u>(5,541)</u>	<u>(5,699)</u>
Total expenses by function	<u>\$ 325,691</u>	<u>\$ 491,074</u>	<u>\$ 816,765</u>	<u>\$ 173,294</u>	<u>\$ 8,174</u>	<u>\$ 181,468</u>	<u>\$ 998,233</u>	<u>\$ 853,438</u>