

ALIVE!, INC.

REPORT ON AUDIT OF FINANCIAL STATEMENTS

for the year ended June 30, 2010

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
ALIVE!, Inc.
Alexandria, Virginia 22302

We have audited the accompanying statement of financial position of ALIVE!, Inc. (a non-profit organization) as of June 30, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ALIVE!, Inc. as of June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Renner and Company, CPA, P.C.

August 10, 2011

ALIVE!, INC.

STATEMENT OF FINANCIAL POSITION
June 30, 2010

ASSETS

CURRENT ASSETS

Cash	\$ 302,401
Client custodial account	8,939
Investments	189,888
Receivables	21,047
Promises to give	55,644
Inventory	9,177
Prepaid expenses	11,973
<u>TOTAL CURRENT ASSETS</u>	<u>\$ 599,069</u>

PROPERTY, at cost

Building	\$ 650,335
Furniture and equipment	168,462
Land	28,039
	<u>\$ 846,836</u>
Accumulated depreciation	<u>(364,455)</u>
<u>TOTAL PROPERTY, net</u>	<u>\$ 482,381</u>

TOTAL ASSETS

\$ 1,081,450

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 15,732
Accrued wages and leave	24,614
Client custodial	6,439
Retirement payable	1,279
Unearned parent fees	915
<u>TOTAL LIABILITIES</u>	<u>\$ 48,979</u>

NET ASSETS

Unrestricted	
Operating	\$ 493,846
Fixed asset fund	482,381
Temporarily restricted	56,244
<u>TOTAL NET ASSETS</u>	<u>\$ 1,032,471</u>

TOTAL LIABILITIES AND NET ASSETS

\$ 1,081,450

The accompanying Independent Auditors' Report and Notes are an integral part of the financial statements.

ALIVE!, INC.

STATEMENT OF ACTIVITIES
for the year ended June 30, 2010

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>SUPPORT AND REVENUE</u>			
Contributions	\$ 391,903	\$ -	\$ 391,903
Foundation grants	118,839	29,500	148,339
United Way funding	56,308	6,744	63,052
Special events	42,391	-	42,391
Expenses of special events	(13,734)	-	(13,734)
Government reimbursements	283,818	20,000	303,818
Program service fees	84,640	-	84,640
Investment income	2,787	-	2,787
Other income	1,100	-	1,100
Non-cash donations	620,558	-	620,558
Non-cash use of facilities	24,624	-	24,624
Net assets released from restrictions	35,000	(35,000)	-
	<u> </u>	<u> </u>	<u> </u>
<u>TOTAL SUPPORT AND REVENUE</u>	<u>\$ 1,648,234</u>	<u>\$ 21,244</u>	<u>\$ 1,669,478</u>
<u>EXPENSES</u>			
Program Services			
Assistance to individuals	\$ 1,005,515	\$ -	\$ 1,005,515
Child Development Center	513,920	-	513,920
Alive! House	106,894	-	106,894
Total Program Services	<u>\$ 1,626,329</u>	<u>\$ -</u>	<u>\$ 1,626,329</u>
Supporting Services			
Management and general	\$ 86,569	\$ -	\$ 86,569
Fund-raising	19,065	-	19,065
Total Supporting Services	<u>\$ 105,634</u>	<u>\$ -</u>	<u>\$ 105,634</u>
<u>TOTAL EXPENSES</u>	<u>\$ 1,731,963</u>	<u>\$ -</u>	<u>\$ 1,731,963</u>
<u>CHANGE IN NET ASSETS</u>	<u>\$ (83,729)</u>	<u>\$ 21,244</u>	<u>\$ (62,485)</u>
<u>NET ASSETS, beginning of year</u>	<u>1,059,956</u>	<u>35,000</u>	<u>1,094,956</u>
<u>NET ASSETS, end of year</u>	<u>\$ 976,227</u>	<u>\$ 56,244</u>	<u>\$ 1,032,471</u>

The accompanying Independent Auditor's Report and Notes are an integral part of the financial statements.

ALIVE!, INC.

STATEMENT OF CASH FLOWS
for the year ended June 30, 2010

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from operations	
Support and revenue	\$ 1,017,884
Interest and dividends	1,263
Total cash received from operations	<u>\$ 1,019,147</u>

Cash disbursed by operations	
Payments to employees and suppliers	\$ 1,048,330
Total cash disbursed by operations	<u>\$ 1,048,330</u>

NET CASH USED BY OPERATING ACTIVITIES \$ (29,183)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property	\$ (14,989)
Purchase of investments	(120,602)
Proceeds from sale of investments	<u>120,000</u>

NET CASH USED BY INVESTING ACTIVITIES \$ (15,591)

NET DECREASE IN CASH \$ (44,774)

CASH, beginning of year 347,175

CASH, end of year \$ 302,401

NON-CASH INVESTING ACTIVITIES

Increase in value of investment	\$ 1,524
Unrealized gain on investment	<u>(1,524)</u>
	<u>\$ -</u>

The accompanying Independent Auditors' Report and Notes are an integral part of the financial statements.

ALIVE!, INC.

STATEMENT OF CASH FLOWS
for the year ended June 30, 2010

RECONCILIATION OF CHANGE IN NET ASSETS TO
NET CASH PROVIDED BY OPERATING ACTIVITIES

CHANGE IN NET ASSETS \$ (62,485)

ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS
TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Depreciation \$ 38,043

Noncash contributions 636,005

Noncash expenses (636,005)

Unrealized gain in market value of investments (1,524)

TOTAL ADJUSTMENTS \$ 36,519

CHANGE IN ASSETS AND LIABILITIES
AFFECTING OPERATIONS PROVIDING (USING) CASH

ASSETS

Accounts receivable \$ 17,019

Promises to give (20,644)

Prepaid expenses 441

Inventory (9,177)

Net \$ (12,361)

LIABILITIES

Accounts payable \$ 8,543

Accrued wages and leave 2,855

Retirement payable (1,784)

Unearned fees (470)

Net \$ 9,144

NET CHANGE IN ASSETS AND LIABILITIES \$ (3,217)

NET CASH USED BY OPERATING ACTIVITIES \$ (29,183)

The accompanying Independent Auditors' Report and Notes are an integral part of the financial statements.

ALIVE!, INC.

STATEMENT OF FUNCTIONAL EXPENSES
for the year ended June 30, 2010

	<u>Management and General</u>	<u>Fund-Raising</u>	<u>Total Supporting Services</u>	<u>Program Services</u>	<u>Total Expenses</u>
Compensation	\$ 38,284	\$ 8,432	\$ 46,716	\$ 431,972	\$ 478,688
Employee benefits	1,442	317	1,759	21,039	22,798
Payroll taxes	6,284	1,384	7,668	31,691	39,359
Professional fees	4,261	939	5,200	5,375	10,575
Office expenses	3,394	747	4,141	5,622	9,763
Operating supplies and expenses	1,355	298	1,653	35,660	37,313
Food and kitchen supplies	-	-	-	97,122	97,122
Telephone	2,443	538	2,981	5,790	8,771
Postage	1,153	254	1,407	775	2,182
Occupancy	9,369	2,063	11,432	13,192	24,624
Maintenance	543	119	662	21,875	22,537
Utilities	-	-	-	9,381	9,381
Transportation	-	-	-	89	89
Staff development	-	-	-	3,784	3,784
Volunteer training/recognition	125	27	152	573	725
Insurance	619	136	755	16,195	16,950
Security	95	21	116	2,471	2,587
Specific assistance	-	-	-	236,168	236,168
Medical assistance	-	-	-	20,802	20,802
Public relations	6,332	1,395	7,727	28	7,755
Depreciation	8,397	1,850	10,247	27,796	38,043
In-kind rent	5,045	1,111	6,156	18,468	24,624
In-kind food and furniture	-	-	-	620,558	620,558
Miscellaneous expense	(2,572)	(566)	(3,138)	(97)	(3,235)
<u>TOTAL EXPENSES</u>	<u>\$ 86,569</u>	<u>\$ 19,065</u>	<u>\$ 105,634</u>	<u>\$1,626,329</u>	<u>\$ 1,731,963</u>

The accompanying Independent Auditors' Report and Notes are an integral part of the financial statements.

ALIVE!, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

1. SIGNIFICANT ACCOUNTING POLICIES, ORGANIZATION AND PURPOSE

Organization and Purpose

ALIVE!, Inc., a nonprofit organization, is organized under the laws of the Commonwealth of Virginia to provide assistance to families in emergency situations, to provide emergency housing, and to operate a day care center for children of low-income working parents. The Organization also operates a shelter for women and families in emergency situations called ALIVE! House which is located in Old Town, Alexandria. The primary sources of funding are individual, congregational and foundation contributions, government agencies, and United Way.

Significant Accounting Policies

Basis of Accounting

The financial statements of the Organization are prepared on the accrual basis of accounting. Therefore, revenue and related assets are recognized when earned and expenses and related liabilities are recognized when incurred.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents except for money market funds held by Morgan Stanley and AG Edwards, which are considered investments.

Accounts Receivable

Accounts receivable primarily represent cost reimbursements due from agency funding agreements and parent fees. Management considers all accounts to be collectible and, accordingly, has not provided an allowance for uncollectible accounts.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases in liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Management considers all amounts to be collectible and, accordingly, has not provided an allowance for uncollectible accounts.

See Independent Auditors' Report.

ALIVE!, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

1. SIGNIFICANT ACCOUNTING POLICIES, ORGANIZATION AND PURPOSE (Continued)

Client Custodial Account

A separate bank account is maintained at SunTrust bank for the benefit of the residents of ALIVE! House. An initial deposit of \$2,500 has been provided by the Organization to establish and maintain the account. All other funds in the account belong to residents.

Inventory

Food inventory is valued at lower of cost or market. Cost is determined through the first-in, first-out method and may include estimated value of donated items.

Investments

The Organization records investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Property and Depreciation

The Organization capitalizes purchases greater than \$500 and with estimated useful lives of greater than one year at cost. Donated items with estimated values of greater than \$500 and estimated useful life greater than one year are capitalized at their estimated values. Depreciation is computed using the straight line method over the estimated useful lives of the assets.

Classes of Assets

To ensure the observance of limitations and restrictions placed on the use of resources, the Organization has divided its resources into classes established according to their nature and purpose. Net assets of the Organization are classified as follows:

Unrestricted: includes net assets which are available for the general operations of the Organization as well as the Fixed Asset Fund which consists of the property of the Organization and amounts donated to assist with the acquisition, construction or renovation of property.

Temporarily Restricted: consists of assets that must be used in compliance with restrictions specified by donors or grantors. When the donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

See Independent Auditors' Report.

ALIVE!, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

1. SIGNIFICANT ACCOUNTING POLICIES, ORGANIZATION AND PURPOSE (Continued)

Revenue Recognition

All public support and revenue is considered to be available for unrestricted use unless specifically restricted by the donor. At its discretion, the Board of Directors may designate funds for specific purposes. Any Board-designated funds are segregated in unrestricted net assets.

The Organization records contributions with donor-imposed restrictions as restricted support; however, donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Donated Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as restricted support. In the absence of any donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Expense Allocation

Expenses that can be identified with a specific functional classification are charged directly to the functional classifications to which they relate. Indirect costs are allocated to program, management and fundraising functions based on level of effort.

Income Tax Status

The Organization is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, except for unrelated business income as defined by Section 511 of the Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(1). No taxable activities are conducted. Accordingly, no provision for income taxes has been included in the financial statements.

See Independent Auditors' Report.

ALIVE!, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

1. SIGNIFICANT ACCOUNTING POLICIES, ORGANIZATION AND PURPOSE (Continued)

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

The significant estimates affecting the financial statements include the estimated fair value of the in-kind support of donated food, property, household goods and rent.

2. CASH

Cash at June 30, 2010 consisted of the following:

Checking account	\$ 290,415
Payroll account	<u>11,986</u>
Total	<u>\$ 302,401</u>

The Organization maintains cash balances at several financial institutions. The balances are insured by the Federal Deposit Insurance Corporation. As of June 30, 2010, uninsured cash balances totalled \$67,853.

3. RECEIVABLES

Receivables as of June 30, 2010 consisted of the following:

City of Alexandria	\$ 12,879
State grant	5,074
USDA	2,041
Other	<u>1,053</u>
Total	<u>\$ 21,047</u>

See Independent Auditors' Report.

ALIVE!, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

4. PROMISES TO GIVE

Unconditional promises to give at June 30, 2010 were as follows:

Receivable in less than one year	<u>\$ 55,644</u>
Total unconditional promises to give	\$ 55,644
Less discounts to net present value	-
Less allowance for uncollectible promises	<u>-</u>
Net unconditional promises to give at June 30, 2010	<u><u>\$ 55,644</u></u>

5. INVENTORY

The major classes of inventory consisted of the following at June 30, 2010:

Food	<u><u>\$ 9,177</u></u>
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6. INVESTMENTS

Investments are recorded at market value as of June 30, 2010 as shown below:

	<u>Cost</u>	<u>Fair Value</u>
Money Market accounts	\$ 145,006	\$ 145,006
Certificate of Deposit	30,000	30,102
Balanced bond/equity mutual funds	<u>18,647</u>	<u>14,780</u>
Total	<u><u>\$ 193,653</u></u>	<u><u>\$ 189,888</u></u>

Investment income for the year ended June 30, 2010 consisted of the following:

Interest and dividends	\$ 1,473
Unrealized gains (losses)	1,524
Investment fees	<u>(210)</u>
Total	<u><u>\$ 2,787</u></u>

See Independent Auditors' Report.

ALIVE!, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

7. FAIR VALUE MEASUREMENTS

The Organization records investments based on fair value on a recurring basis. Financial accounting and reporting standards define fair value as the price that would be received to sell an asset or paid to transfer a liability (i.e., the exit price) in an orderly transaction between market participants at the measurement date. The standard emphasizes that fair value is a market-based measurement, not an entity specific measurement. Therefore, a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability. As a basis for considering market participant assumptions in fair value measurements, the standards established a fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent from the reporting entity (observable inputs that are classified within level 1 and 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within level 3 of the hierarchy).

Level 1 inputs utilize unadjusted quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for the assets or liabilities, either directly or indirectly. Level 2 inputs may include quoted prices for similar assets or liabilities in active markets, as well as inputs that are observable for the assets or liabilities (other than quoted prices), such as interest rates, foreign exchange rates and yield curves that are observable at commonly quoted intervals.

Level 3 inputs are unobservable inputs for the assets or liabilities, which are typically based on an entity's own assumptions, as there is little, if any, related market activity.

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money Market accounts	\$ 145,006	\$ 145,006	\$ -	\$ -
Certificates of Deposit	30,102	-	30,102	-
Balanced bond/equity mutual funds	14,780	14,780	-	-
	<u>\$ 189,888</u>	<u>\$ 159,786</u>	<u>\$ 30,102</u>	<u>\$ -</u>

Investments are reported at fair values as provided by the investment managers or other third-party service providers utilizing various methods dependent upon the specific type of investment. Certificates of deposit are reported at model-based valuations for which all significant assumptions are observable or can be corroborated by observable market data. Mutual funds are based on quoted prices in active markets.

See Independent Auditors' Report.

ALIVE!, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

8. PROPERTY DEPRECIATION

A summary of information related to property depreciation for the year ended June 30, 2010 is as follows:

	Accumulated Depreciation	Depreciation Expense	Estimated useful life (years)
Building	\$ 229,098	\$ 16,200	40
Furniture and equipment	135,357	21,843	3 - 15
Land	-	-	
Totals	<u>\$ 364,455</u>	<u>\$ 38,043</u>	

9. DONATED MATERIALS AND SERVICES

The following material, equipment and use of space have been included in the financial statements as contributions and expenses or assets for the year ended June 30, 2010:

<u>Item/Service</u>	<u>Assistance to Individuals</u>	<u>Child Development Center</u>	<u>Alive House</u>	<u>Management and General</u>	<u>Total</u>
Food	\$ 549,753	\$ -	\$ -	\$ -	\$ 549,753
Household items	70,805	-	-	-	70,805
Rent	6,156	12,312	-	6,156	24,624
Totals	<u>\$ 626,714</u>	<u>\$ 12,312</u>	<u>\$ -</u>	<u>\$ 6,156</u>	<u>\$ 645,182</u>

In addition to the amounts included in the financial statements, recorded volunteer hours for ALIVE! totaled 21,836. The administration of the Organization is performed primarily by volunteers. A substantial number of volunteers donated significant amounts of their time to the distribution of food, clothing and household items.

10. FUND-RAISING

The Organization does not utilize telephone solicitation for its promotional activities. All fund-raising is provided by special events or contributions from individuals, congregations and other organizations.

See Independent Auditors' Report.

ALIVE!, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2010

11. PENSION PLAN

The Organization has established a 403(b) plan to which employees can elect to contribute. ALIVE!, Inc. contributes 2 percent of salary for those employees with 1-5 years of service and 5 percent thereafter for each eligible employee. The pension expense to ALIVE!, Inc. for the year ended June 30, 2010, was \$7,792.

12. TEMPORARILY RESTRICTED NET ASSETS

A summary of activity in temporarily restricted net assets for the years ended June 30, 2010 is as follows:

	For the year ended June 30, 2010			
	Balance	Support	Net assets	Balance
	June 30, 2009	and	released from	June 30, 2010
	\$	revenue	restriction	\$
Time restrictions	<u>\$ 35,000</u>	<u>\$ 56,244</u>	<u>\$ (35,000)</u>	<u>\$ 56,244</u>

13. COMMITMENTS AND CONTINGENCIES

Lease Agreement

Alive!, Inc. leases a wing of the First Christian Church of Alexandria for the Child Development Center and space for offices and the family assistance program. The one-year leases were entered into in May 2001, and may be renewed for additional terms if mutually agreed upon by the landlord and tenant. Currently, there is no formal agreement.

The annual rents paid for the year ended June 30, 2010, were \$12,312 for the Child Development Center, \$6,156 for the office and \$6,156 for the family assistance program. It is estimated that the value of this space in excess of the rent paid is \$12,312 for the Child Development Center, \$6,156 for the office, and \$6,156 for the family assistance program. Accordingly, \$24,624 has been recognized as a contribution from the First Christian Church of Alexandria and as rental expense to the various programs.

14. MAJOR SOURCE OF SUPPORT

The Organization received \$172,480 from the City of Alexandria which represents 10% of its total support and revenue.

15. SUBSEQUENT EVENTS

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through August 10, 2011, the date the financial statements were available to be issued.

See Independent Auditors' Report.

ADDITIONAL INFORMATION

INDEPENDENT AUDITORS' REPORT ON ADDITIONAL INFORMATION

The Board of Directors
ALIVE! Inc.
Alexandria, VA

Our report on our audit of the basic financial statements of ALIVE!, Inc. (a not-for-profit organization) as of June 30, 2010, is presented in the preceding section of this report. Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying additional information is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Renner and Company, CPA, P.C.

August 10, 2011

ALIVE!, INC.

PROGRAM SERVICES
for the year ended June 30, 2010

	<u>Assistance to Individuals</u>	<u>Child Development Center</u>	<u>ALIVE! House</u>	<u>Total Program</u>
Compensation	\$ 42,298	\$ 332,492	\$ 57,182	\$ 431,972
Employee benefits	2,060	16,194	2,785	21,039
Payroll taxes	3,103	24,393	4,195	31,691
Professional fees	-	5,375	-	5,375
Office expense	550	4,328	744	5,622
Operating supplies and expense	2,238	31,425	1,997	35,660
Food and kitchen supplies	58,646	38,476	-	97,122
Telephone	567	4,457	766	5,790
Postage	397	180	198	775
Occupancy	880	12,312	-	13,192
Maintenance	2,142	16,837	2,896	21,875
Utilities	-	-	9,381	9,381
Transportation	-	89	-	89
Staff development	-	3,464	320	3,784
Volunteer training/recognition	-	568	5	573
Insurance	3,036	6,397	6,762	16,195
Security	-	-	2,471	2,471
Specific assistance	235,019	-	1,149	236,168
Medical assistance	20,802	-	-	20,802
Public relations	-	88	(60)	28
Depreciation	7,063	4,533	16,200	27,796
In-kind rent	6,156	12,312	-	18,468
In-kind food and household items	620,558	-	-	620,558
Miscellaneous expense	-	-	(97)	(97)
<u>TOTAL EXPENSES</u>	<u>\$ 1,005,515</u>	<u>\$ 513,920</u>	<u>\$ 106,894</u>	<u>\$ 1,626,329</u>

See Independent Auditors' Report on Additional Information.