



Pennsylvania Breast Cancer Coalition

Financial Report

December 31, 2008

Pennsylvania Breast Cancer Coalition

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December 31, 2008 and 2007

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Independent Auditor's Report

To the Board of Directors
Pennsylvania Breast Cancer Coalition

We have audited the accompanying statements of financial position of Pennsylvania Breast Cancer Coalition (Coalition) as of December 31, 2008 and 2007, and the related statements of activities, changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the Coalition's management. 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 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 our audits provide 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 Pennsylvania Breast Cancer Coalition as of December 31, 2008 and 2007, and the changes in its net assets, and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Beard Miller Company LLP

Beard Miller Company LLP
York, Pennsylvania
July 30, 2009

Pennsylvania Breast Cancer Coalition

Statements of Financial Position December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Assets		
Current Assets		
Cash	\$ 871,341	\$1,083,411
Money market accounts	241,446	80,769
Accounts receivable	10,375	5,616
Grants receivable	444,398	194,175
Prepaid expenses	4,828	8,178
Total Current Assets	1,572,388	1,372,149
Investments	429,406	471,933
Furniture and Equipment, Net	27,028	21,115
Total Assets	<u>\$2,028,822</u>	<u>\$1,865,197</u>
Liabilities and Net Assets		
Current Liabilities		
Current portion of obligation under capital lease	\$ 1,084	\$ 989
Accounts payable	17,439	17,389
Payroll taxes withheld and accrued	2,472	7,758
Accrued payroll and vacation	18,764	13,308
Total Current Liabilities	39,759	39,444
Obligation under Capital Lease	1,825	2,909
Total Liabilities	<u>41,584</u>	<u>42,353</u>
Net Assets		
Unrestricted	1,392,107	1,358,616
Temporarily restricted	595,131	464,228
Total Net Assets	<u>1,987,238</u>	<u>1,822,844</u>
Total Liabilities and Net Assets	<u>\$2,028,822</u>	<u>\$1,865,197</u>

See notes to financial statements.

Pennsylvania Breast Cancer Coalition

Statements of Activities

Years Ended December 31, 2008 and 2007

	2008		
	Unrestricted	Temporarily Restricted	Totals
Support and Revenue			
Contributions	\$ 561,935	\$ -	\$ 561,935
Grants	-	387,864	387,864
Fundraising	192,420	-	192,420
In-kind contributions	120,748	-	120,748
Interest and dividend income	35,664	5,537	41,201
Sales	5,220	-	5,220
Miscellaneous	1,830	-	1,830
Net assets released from restrictions	284,356	(284,356)	-
Loss on sale of investments	(54)	-	(54)
Total Support and Revenue	1,202,119	109,045	1,311,164
Expenses			
Program and related services	821,253	-	821,253
Supporting services:			
Management and general	75,372	-	75,372
Fundraising	243,343	-	243,343
Total Supporting Services	318,715	-	318,715
Total Expenses	1,139,968	-	1,139,968
Excess of Support and Revenue over Expenses	62,151	109,045	171,196
Unrealized Holding Gains (Losses) on Investments	(28,660)	21,858	(6,802)
Changes in Net Assets	\$ 33,491	\$130,903	\$ 164,394

See notes to financial statements.

	2007		
	Unrestricted	Temporarily Restricted	Totals
Support and Revenue			
Contributions	\$ 469,165	\$ -	\$ 469,165
Grants	259,078	310,933	570,011
Fundraising	159,691	-	159,691
In-kind contributions	47,338	-	47,338
Interest and dividend income	41,654	5,763	47,417
Sales	5,687	-	5,687
Miscellaneous	851	-	851
Net assets released from restrictions	223,283	(223,283)	-
Total Support and Revenue	<u>1,206,747</u>	<u>93,413</u>	<u>1,300,160</u>
Expenses			
Program and related services	<u>758,721</u>	<u>-</u>	<u>758,721</u>
Supporting services:			
Management and general	51,814	-	51,814
Fundraising	<u>97,692</u>	<u>-</u>	<u>97,692</u>
Total Supporting Services	<u>149,506</u>	<u>-</u>	<u>149,506</u>
Total Expenses	<u>908,227</u>	<u>-</u>	<u>908,227</u>
Excess of Support and Revenue over Expenses	298,520	93,413	391,933
Unrealized Holding Gains (Losses) on Investments	<u>(10,187)</u>	<u>5,203</u>	<u>(4,984)</u>
Changes in Net Assets	<u>\$ 288,333</u>	<u>\$ 98,616</u>	<u>\$ 386,949</u>

Pennsylvania Breast Cancer Coalition

Statements of Changes in Net Assets Years Ended December 31, 2008 and 2007

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
Net Assets - December 31, 2006	\$1,070,283	\$365,612	\$1,435,895
Changes in net assets	<u>288,333</u>	<u>98,616</u>	<u>386,949</u>
Net Assets - December 31, 2007	1,358,616	464,228	1,822,844
Changes in net assets	<u>33,491</u>	<u>130,903</u>	<u>164,394</u>
Net Assets - December 31, 2008	<u>\$1,392,107</u>	<u>\$595,131</u>	<u>\$1,987,238</u>

See notes to financial statements.

Pennsylvania Breast Cancer Coalition

Statements of Cash Flows

Years Ended December 31, 2008 and 2007

	2008	2007
Cash Flows from Operating Activities		
Changes in net assets	\$ 164,394	\$ 386,949
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	6,539	6,969
Bad debts	9,149	-
Loss on disposal of property and equipment	967	-
Loss on sale of investments	54	-
Unrealized holding losses on investments	6,802	4,984
(Increase) decrease in assets:		
Accounts receivable	(13,908)	(291)
Grants receivable	(250,223)	(54,180)
Prepaid expenses	3,350	(8,178)
Increase (decrease) in liabilities:		
Accounts payable	50	(1,181)
Payroll taxes withheld and accrued	(5,286)	1,673
Accrued payroll and vacation	5,456	4,640
Net Cash Provided by (Used in) Operating Activities	(72,656)	341,385
Cash Flows from Investing Activities		
Capital expenditures	(13,419)	(9,919)
Purchase of investments	(568,439)	(399,726)
Proceeds from sale of investments	443,433	438,790
Net Cash Provided by (Used in) Investing Activities	(138,425)	29,145
Cash Flows Used in Financing Activities		
Principal repayments of obligation under capital lease	(989)	(461)
Net Increase (Decrease) in Cash and Cash Equivalents	(212,070)	370,069
Cash and Cash Equivalents - Beginning	1,083,411	713,342
Cash and Cash Equivalents - Ending	\$ 871,341	\$1,083,411
Supplementary Cash Flows Information		
Interest paid	\$ 319	\$ 193

Supplementary Schedule of Noncash Investing and Financing Activities

In 2007:

The Coalition incurred a capital lease obligation of \$4,359 when it entered into a lease for a new copier.

See notes to financial statements.

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements

December 31, 2008 and 2007

Note 1 - Nature of Operations

The Pennsylvania Breast Cancer Coalition (a Pennsylvania nonprofit corporation) (Coalition) was founded in 1993. Its mission is to cure breast cancer through research, access, education, advocacy, and legislation. The Coalition unites patients, survivors, families, medical professionals, government, labor, and business leaders who share this same goal. The Coalition is the only statewide grassroots breast cancer organization in Pennsylvania, which allows them to better achieve its goals through legislative initiatives and several highly-acclaimed outreach efforts. The Coalition derives substantially all of its revenue from contributions and grants.

Note 2 - Estimates and Summary of Accounting Policies

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 amounts of assets and liabilities, and disclosure of contingent assets and liabilities, if any, 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.

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Cash Equivalents

For purposes of the statements of cash flows, the Coalition considers investments with original maturities of three months or less to be cash equivalents.

Accounts and Grants Receivable

Accounts and grants receivable are stated at outstanding balances. The Coalition considers accounts and grants receivable to be fully collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established, or the accounts will be charged to income when that determination is made by management. Unpaid balances remaining after the stated payment terms are considered past due. Recoveries of previously charged off accounts are recorded when received.

Investments

Investments in debt and equity securities with readily determinable fair values are reported at fair value. Unrealized gains and losses are reported as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulation or by law. Realized gains and losses, if any, on the sale or disposal of investments are computed on a specific identification basis and are also included as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulation or by law.

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements

December 31, 2008 and 2007

Note 2 - Estimates and Summary of Accounting Policies (Continued)

Furniture and Equipment

Furniture and equipment are stated at cost if purchased, and at the estimated fair market value when contributed. Furniture and equipment is depreciated using the straight-line method over the estimated average useful lives of the assets of five to seven years.

The Coalition's policy is to capitalize furniture and equipment expenditures of \$500 or more.

Net Assets

Net assets of the Coalition 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 or will be met either by actions of the Coalition and/or the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that must be maintained permanently by the Coalition. The Coalition currently has no permanently restricted net assets.

Revenue Recognition

Grant revenue that is deemed to be an exchange transaction is classified as unrestricted revenue or deferred revenue, as appropriate, when received or receivable. Such grant revenue is not deemed to be a contribution, since the proceeds thereof are used to pursue objectives of the grantor.

Grant revenue that is deemed to be a contribution is classified as temporarily restricted revenue when received or receivable. Such grant revenue is not deemed to be in respect of exchange transactions, since the proceeds thereof are non-reciprocal, unconditional, and voluntary.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Coalition reports the support as unrestricted.

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements

December 31, 2008 and 2007

Note 2 - Estimates and Summary of Accounting Policies (Continued)

Functional Expenses

The cost of providing the various programs and other activities are summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program and supporting services. Supporting services include management and general expenses and fundraising costs.

Advertising Costs

Advertising costs are expensed as incurred. For the years ended December 31, 2008 and 2007, advertising costs amounted to \$50,376 and \$49,490, respectively.

Note 3 - Tax-Exempt Status

The Coalition is a not-for-profit entity described in Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes on related activities pursuant to Section 509(a) of the Code. In addition, they were organized under the Pennsylvania Nonprofit Corporation Law and are exempt from state income taxes.

In December, 2008, the Financial Accounting Standards Board issued FSP No. FIN 48-3, *Effective Date of FASB Interpretation No. 48 for Certain Nonpublic Enterprises*. The FSP defers the effective date of FASB Interpretation No. 48 (FIN 48), *Accounting for Uncertainty in Income Taxes*, to be effective for fiscal years beginning after December 15, 2008 for certain nonpublic enterprises. The FSP requires a nonpublic enterprise that elects to defer the application of FIN 48 shall explicitly disclose that fact and also requires the disclosure of the enterprise's accounting policy for evaluating uncertain tax positions for each set of financial statements where the deferral applies.

The Coalition has elected to defer the application of FIN 48. For the years ended December 31, 2008 and 2007, the Coalition has accounted for uncertain tax positions, if any, in accordance with Statement of Financial Accounting Standards No. 5, *Accounting for Contingencies*.

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements

December 31, 2008 and 2007

Note 4 - In-kind Contributions

Contributed assets, including contributed equipment and materials, are reported in the accompanying financial statements at their fair market value as of the date the assets were received.

During the years ended December 31, 2008 and 2007, a substantial number of individual volunteers and businesses have donated significant amounts of time to the Coalition's programs and administrative functions. These services do not meet the criteria for recognition as contributed services, and are not reflected on the accompanying financial statements.

In-kind contributions consist of the following for the years ended December 31:

	<u>2008</u>	<u>2007</u>
Supplies	\$ 62,216	\$18,033
Conference expenses	31,176	17,225
Printing and publications	12,746	267
Advertising	10,950	-
Event expenses	3,494	7,463
Travel and meals	130	1,000
Miscellaneous	25	350
Postage	11	-
Occupancy expense	-	3,000
	<u>\$120,748</u>	<u>\$47,338</u>

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements December 31, 2008 and 2007

Note 5 - Investments

The cost, gross unrealized gains and losses, and fair value of investments consist of the following as of December 31:

	2008			Fair Value
	Cost	Gross Unrealized		
		Gains	Losses	
Unrestricted:				
Ameriprise Account	\$324,130	\$ 584	(\$46,041)	\$278,673
Temporarily restricted:				
Ameriprise Account	104,939	45,794	-	150,733
	<u>\$429,069</u>	<u>\$46,378</u>	<u>(\$46,041)</u>	<u>\$429,406</u>
	2007			
Unrestricted:				
Ameriprise Account	\$364,438	\$ 1,145	(\$17,083)	\$348,500
Temporarily restricted:				
Wachovia Securities	99,497	23,936	-	123,433
	<u>\$463,935</u>	<u>\$25,081</u>	<u>(\$17,083)</u>	<u>\$471,933</u>

Investments by type consist of the following as of December 31:

	2008			Fair Value
	Cost	Gross Unrealized		
		Gains	Losses	
Cash and cash equivalents	\$ 15,577	\$ -	\$ -	\$ 15,577
Debt securities	289,986	46,378	(819)	335,545
Equity securities	123,506	-	(45,222)	78,284
	<u>\$429,069</u>	<u>\$46,378</u>	<u>(\$46,041)</u>	<u>\$429,406</u>
	2007			
Cash and cash equivalents	\$ 10,136	\$ -	\$ -	\$ 10,136
Debt securities	332,159	25,081	(1,464)	355,776
Equity securities	121,640	-	(15,619)	106,021
	<u>\$463,935</u>	<u>\$25,081</u>	<u>(\$17,083)</u>	<u>\$471,933</u>

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements

December 31, 2008 and 2007

Note 5 - Investments (Continued)

Investment fees amounted to \$2,319 and \$2,209 for the years ended December 31, 2008 and 2007, respectively.

Long-term investments held as of December 31, 2008 and 2007, are comprised of investments in cash and cash equivalents, and debt and equity securities. The Coalition has recorded total unrealized holding losses on six and seven of these securities, respectively. Management believes that holding losses recorded on these investments are not a permanent impairment, but rather a temporary market decline. The following table shows the investments gross unrealized losses and fair value, aggregated by investment category and length of time that individual securities have been in a continuous unrealized loss position, as of December 31:

	2008					
	Less than Twelve Months		Twelve Months or More		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
Debt and equity securities, temporarily impaired	\$ 99,375	(\$ 381)	\$102,846	(\$45,660)	\$202,221	(\$46,041)
	2007					
Debt and equity securities, temporarily impaired	\$106,021	(\$15,619)	\$ 62,403	(\$ 1,464)	\$168,424	(\$17,083)

Note 6 - Fair Value of Financial Instruments

The following valuation techniques were used to measure fair value of assets in the table below on a recurring basis as of December 31, 2008:

Debt and Equity Securities - Fair value of debt and equity securities was based on quoted market prices for the identical security.

The Coalition has a number of other financial instruments, none of which are held for investment purposes. The Coalition estimates that the fair value of all financial instruments as of December 31, 2008 and 2007 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statements of financial position.

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements

December 31, 2008 and 2007

Note 6 - Fair Value of Financial Instruments (Continued)

In September, 2006, the FASB issued FASB Statement No. 157, *Fair Value Measurements* (SFAS 157), which defines fair value, establishes a framework for measuring fair value under generally accepted accounting principles, and expands disclosures about fair value measurements. SFAS 157 applies to other accounting pronouncements that require or permit fair value measurements. The new guidance is effective for financial statements issued for fiscal years beginning after November 15, 2007.

The primary effect of SFAS 157 on the Coalition was to expand the required disclosures pertaining to the methods used to determine fair values.

SFAS 157 establishes a fair value hierarchy that prioritizes the inputs to valuation methods 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under SFAS 157 are as follows:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2: Quoted prices in markets that are not active, or inputs that are observable either directly or indirectly, for substantially the full term of the asset or liability.

Level 3: Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (i.e., supported with little or no market activity).

An asset or liability's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

For assets measured at fair value on a recurring basis, the fair value measurements by level within the fair value hierarchy used as of December 31, 2008 are as follows:

Description	Total	(Level 1)	(Level 2)	(Level 3)
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs
Debt securities	\$335,545	\$335,545	\$ -	\$ -
Equity securities	78,284	78,284	-	-
	<u>\$413,829</u>	<u>\$413,829</u>	<u>\$ -</u>	<u>\$ -</u>

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements

December 31, 2008 and 2007

Note 7 - Furniture and Equipment

Furniture and equipment, by major classifications, consist of the following as of December 31:

	<u>2008</u>	<u>2007</u>
Software	\$48,168	\$41,718
Office furniture and equipment	25,020	25,020
Computer equipment	<u>20,798</u>	<u>23,765</u>
	93,986	90,503
Accumulated depreciation	<u>(66,958)</u>	<u>(69,388)</u>
	<u>\$27,028</u>	<u>\$21,115</u>

Depreciation and amortization expense amounted to \$6,539 and \$6,969 for the years ended December 31, 2008 and 2007 respectively.

Note 8 - Obligation under Capital Lease

Future minimum lease payments under capital lease, together with the present value of the net minimum lease payments consist of the following for the remaining three years ending December 31:

2009	\$1,308
2010	1,308
2011	<u>654</u>
	3,270
Amount representing interest	<u>(361)</u>
	<u>\$2,909</u>
Current portion	\$1,084
Noncurrent portion	<u>1,825</u>
	<u>\$2,909</u>

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements

December 31, 2008 and 2007

Note 8 - Obligation under Capital Lease (Continued)

The following is leased equipment under a capital lease as of December 31:

	<u>2008</u>	<u>2007</u>
Copier	\$4,359	\$4,359
Accumulated amortization	<u>(1,635)</u>	<u>(545)</u>
	<u>\$2,724</u>	<u>\$3,814</u>

Amortization expense amounted to \$1,090 and \$545 for the years ended December 31, 2008 and 2007, respectively. The amortization expense of capital lease assets is included in the depreciation and amortization expense reported in Note 7.

Note 9 - Commitments

The Coalition leases office space in Ephrata, Pennsylvania on a year-to-year basis. Rent is payable in monthly installments under the agreement. During 2007, the Coalition entered into a lease for new office space beginning in January, 2008 through December, 2012. The lease is payable in monthly installments, with an annual increase. Total rent expense related to these leases amounted to \$42,763 and \$18,222 for the years ended December 31, 2008 and 2007, respectively.

The Coalition leases two vehicles under operating leases which have varying terms and monthly payments. Total vehicle rent expense amounted to \$11,831 and \$11,456 for the years ended December 31, 2008 and 2007, respectively.

The Coalition also leases various office equipment under operating leases which have varying terms and monthly payments. Total rent expense related to these leases amounted to \$3,713 and \$4,679 for the years ended December 31, 2008 and 2007, respectively.

Future minimum lease payments for all operating leases consist of the following for the remaining four years ending December 31:

2009	\$ 58,361
2010	55,197
2011	49,252
2012	<u>39,633</u>
	<u>\$202,443</u>

Pennsylvania Breast Cancer Coalition

Notes to Financial Statements

December 31, 2008 and 2007

Note 10 - Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following as of December 31:

	<u>2008</u>	<u>2007</u>
Cash and money market accounts - breast cancer education and research	\$ -	\$146,620
Grants receivable - breast cancer education and research	444,398	194,175
Investments - breast cancer research awards	<u>150,733</u>	<u>123,433</u>
	<u>\$595,131</u>	<u>\$464,228</u>

Note 11 - Retirement Plan

The Coalition sponsors a retirement plan covering all employees. Under the plan, the Coalition agrees to match employee contributions up to 3% of the employee's compensation. For the years ended December 31, 2008 and 2007, retirement expense amounted to \$9,857 and \$8,803, respectively.

Note 12 - Concentration of Credit Risk

The Coalition maintains cash balances at several financial institutions located in Pennsylvania. At times during the years ended December 31, 2008 and 2007, the Coalition's cash balances exceeded the federally insured limit of \$250,000 and \$100,000, respectively. As of December 31, 2008 and 2007, the balances exceeding the limit amounted to \$79,537 and \$700,230, respectively.

Note 13 - Reclassification

Certain information in the 2007 financial statements and related footnotes contain reclassifications necessary to make that information comparable to information presented in the 2008 financial statements. There was no change to changes in net assets or total net assets.



Independent Auditor's Report on Supplementary Information

To the Board of Directors
Pennsylvania Breast Cancer Coalition

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The following supplementary information accompanying the financial statements is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The supplementary 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 such information.

Beard Miller Company LLP

Beard Miller Company LLP
York, Pennsylvania
July 30, 2009

Pennsylvania Breast Cancer Coalition

Statements of Functional Expenses - by Natural Classification

Years Ended December 31, 2008 and 2007

(See Auditor's Report on Supplementary Information)

	2008			Totals
	Program and Related Services	Supporting Services		
		Management and General	Fundraising	
Salaries and wages	\$263,040	\$38,944	\$ 56,585	\$ 358,569
Supplies	114,084	3,090	65,321	182,495
Occupancy expense	48,879	4,660	53,019	106,558
Printing and publications	86,300	656	11,534	98,490
Travel and meals	66,691	1,725	8,205	76,621
Postage	51,004	615	8,749	60,368
Advertising	38,032	556	11,788	50,376
Payroll taxes	21,047	3,108	4,577	28,732
Insurance	20,219	2,751	5,017	27,987
Contract services	21,189	907	1,370	23,466
Automobile expense	11,453	1,551	2,505	15,509
Database maintenance and training	9,419	1,205	1,536	12,160
Telephone	8,836	1,203	1,928	11,967
Professional fees	8,767	1,188	1,795	11,750
Retirement expense	7,308	990	1,559	9,857
Audio video rental	9,423	-	216	9,639
Bad debts	-	9,149	-	9,149
Awards	7,776	-	191	7,967
Dues and subscriptions	6,137	579	945	7,661
Depreciation and amortization	4,797	710	1,032	6,539
Bank service charges	4,263	584	938	5,785
Registration and meeting expense	3,672	526	758	4,956
Banners and signs	3,463	59	686	4,208
Miscellaneous expense	2,011	528	591	3,130
Video and photo expense	2,648	20	-	2,668
Cost of sales	-	-	2,238	2,238
Licenses, taxes, and permits	560	36	208	804
Interest expense	235	32	52	319
	<u>\$821,253</u>	<u>\$75,372</u>	<u>\$243,343</u>	<u>\$1,139,968</u>

2007

	Supporting Services			Totals
	Program and Related Services	Management and General	Fundraising	
Salaries and wages	\$257,769	\$32,133	\$35,525	\$325,427
Supplies	83,705	1,964	8,605	94,274
Occupancy expense	26,576	1,809	2,256	30,641
Printing and publications	85,602	542	6,546	92,690
Travel and meals	54,319	1,849	20,388	76,556
Postage	62,049	559	4,584	67,192
Advertising	47,282	581	1,627	49,490
Payroll taxes	20,994	2,596	2,738	26,328
Insurance	15,322	1,951	4,327	21,600
Contract services	13,638	355	187	14,180
Automobile expense	10,722	1,274	1,262	13,258
Database maintenance and training	7,980	1,016	2,247	11,243
Telephone	8,958	1,056	1,119	11,133
Professional fees	7,066	799	420	8,285
Retirement expense	7,075	841	887	8,803
Audio video rental	11,720	-	55	11,775
Awards	7,831	3	1	7,835
Dues and subscriptions	5,408	484	605	6,497
Depreciation and amortization	5,822	397	750	6,969
Bank service charges	3,996	487	730	5,213
Registration and meeting expense	3,782	439	544	4,765
Banners and signs	4,643	69	70	4,782
Miscellaneous expense	4,342	383	1,015	5,740
Video and photo expense	1,669	-	250	1,919
Cost of sales	-	-	785	785
Licenses, taxes, and permits	451	34	169	654
Interest expense	-	193	-	193
	<u>\$758,721</u>	<u>\$51,814</u>	<u>\$97,692</u>	<u>\$908,227</u>