

NATIONAL ASSOCIATION OF WOMEN JUDGES

FINANCIAL STATEMENTS

DECEMBER 31, 2008

NATIONAL ASSOCIATION OF WOMEN JUDGES

FINANCIAL STATEMENTS

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To the Board of Directors of
National Association of Women Judges

CERTIFIED PUBLIC ACCOUNTANTS
AND BUSINESS ADVISORS

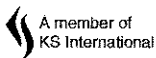
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We have audited the accompanying statements of financial position of the National Association of Women Judges (NAWJ)(the Association) as of December 31, 2008 and 2007 and the related statements of activities and of cash flows for the years then ended. These financial statements are the responsibility of the Association'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 an audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the National Association of Women Judges internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by the Association's management, as well as evaluating the overall financial statement presentation. We believe that 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 the National Association of Women Judges 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.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information on pages 10 and 11 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The additional information is the responsibility of NAWJ's management. The additional information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Calibre CPA Group, PLLC

Washington, DC
September 18, 2009

NATIONAL ASSOCIATION OF WOMEN JUDGES

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2008 AND 2007

| | 2008 | 2007 |
|--|------------|--------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash and cash equivalents | \$ 96,924 | \$ 64,581 |
| Cash for Annual National Conference | - | 164,065 |
| Total Cash | 96,924 | 228,646 |
| Pledges receivable - short term | 181,665 | 148,334 |
| Other receivables | 6,130 | 27,964 |
| Inventory of publications | 2,567 | 2,585 |
| Prepaid expenses | 14,558 | 14,254 |
| Total current assets | 301,844 | 421,783 |
| FURNITURE AND EQUIPMENT, net of accumulated depreciation of \$19,542 and \$20,489, respectively | 10,005 | 9,285 |
| INVESTMENTS | 537,445 | 725,333 |
| PLEDGES RECEIVABLE - LONG TERM | 110,000 | 96,667 |
| SECURITY DEPOSITS | 3,145 | 3,145 |
| Total assets | \$ 962,439 | \$ 1,256,213 |
| LIABILITIES AND NET ASSETS | | |
| LIABILITIES | | |
| Accounts payable | \$ 12,226 | \$ 238,628 |
| Deferred income | - | 10,000 |
| Total current liabilities | 12,226 | 248,628 |
| NET ASSETS | | |
| Unrestricted | 648,070 | 723,776 |
| Temporarily restricted | 291,665 | 273,331 |
| Permanently restricted | 10,478 | 10,478 |
| Total net assets | 950,213 | 1,007,585 |
| Total liabilities and net assets | \$ 962,439 | \$ 1,256,213 |

See accompanying notes to financial statements.

NATIONAL ASSOCIATION OF WOMEN JUDGES

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2008

| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|--|-------------------|---------------------------|---------------------------|-------------------|
| REVENUE | | | | |
| Membership dues | \$ 204,949 | \$ - | \$ - | \$ 204,949 |
| Resource Board dues | 39,196 | - | - | 39,196 |
| Contributions and pledges | 154,736 | 198,331 | - | 353,067 |
| Meetings and conferences | 558,218 | - | - | 558,218 |
| Investment income | 16,530 | - | - | 16,530 |
| Net depreciation in fair value of investments | (171,594) | - | - | (171,594) |
| Publication sales | 5,090 | - | - | 5,090 |
| Miscellaneous | 40,906 | - | - | 40,906 |
| Net assets released from restriction | <u>179,997</u> | <u>(179,997)</u> | <u>-</u> | <u>-</u> |
| Total revenue | <u>1,028,028</u> | <u>18,334</u> | <u>-</u> | <u>1,046,362</u> |
| EXPENSES | | | | |
| Program services | | | | |
| Meetings and conferences | 655,995 | - | - | 655,995 |
| Membership services | 90,488 | - | - | 90,488 |
| Other program activities | <u>111,970</u> | <u>-</u> | <u>-</u> | <u>111,970</u> |
| Total program services | <u>861,904</u> | <u>-</u> | <u>-</u> | <u>861,904</u> |
| Support services | | | | |
| Management and general | 200,752 | - | - | 200,752 |
| Fund raising | <u>41,078</u> | <u>-</u> | <u>-</u> | <u>41,078</u> |
| Total support services | <u>241,830</u> | <u>-</u> | <u>-</u> | <u>241,830</u> |
| Total expenses | <u>1,103,734</u> | <u>-</u> | <u>-</u> | <u>1,103,734</u> |
| CHANGE IN NET ASSETS | (75,706) | 18,334 | - | (57,372) |
| NET ASSETS | | | | |
| Beginning of year | <u>723,776</u> | <u>273,331</u> | <u>10,478</u> | <u>1,007,585</u> |
| End of year | <u>\$ 648,070</u> | <u>\$ 291,665</u> | <u>\$ 10,478</u> | <u>\$ 950,213</u> |

See accompanying notes to financial statements.

NATIONAL ASSOCIATION OF WOMEN JUDGES

STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2007

| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|--|-------------------|---------------------------|---------------------------|---------------------|
| REVENUE | | | | |
| Membership dues | \$ 192,935 | \$ - | \$ - | \$ 192,935 |
| Resource Board dues | 75,000 | - | - | 75,000 |
| Contributions | 112,416 | 180,000 | - | 292,416 |
| Meetings and conferences | 508,361 | - | - | 508,361 |
| Investment income | 29,305 | - | - | 29,305 |
| Net appreciation in fair value of investments | 31,101 | - | - | 31,101 |
| Publication sales | 4,000 | - | - | 4,000 |
| Miscellaneous | 82,903 | - | - | 82,903 |
| Net assets released from restriction | <u>178,338</u> | <u>(178,338)</u> | <u>-</u> | <u>-</u> |
| Total revenue | <u>1,214,359</u> | <u>1,662</u> | <u>-</u> | <u>1,216,021</u> |
| EXPENSES | | | | |
| Program services | | | | |
| Meetings and conferences | 739,259 | - | - | 739,259 |
| Membership services | 96,953 | - | - | 96,953 |
| Other program activities | <u>95,780</u> | <u>-</u> | <u>-</u> | <u>95,780</u> |
| Total program services | <u>931,992</u> | <u>-</u> | <u>-</u> | <u>931,992</u> |
| Support services | | | | |
| Management and general | 226,281 | - | - | 226,281 |
| Fund raising | <u>51,988</u> | <u>-</u> | <u>-</u> | <u>51,988</u> |
| Total support services | <u>278,269</u> | <u>-</u> | <u>-</u> | <u>278,269</u> |
| Total expenses | <u>1,210,261</u> | <u>-</u> | <u>-</u> | <u>1,210,261</u> |
| CHANGE IN NET ASSETS | 4,098 | 1,662 | - | 5,760 |
| NET ASSETS | | | | |
| Beginning of year | <u>719,678</u> | <u>271,669</u> | <u>10,478</u> | <u>1,001,825</u> |
| End of year | <u>\$ 723,776</u> | <u>\$ 273,331</u> | <u>\$ 10,478</u> | <u>\$ 1,007,585</u> |

See accompanying notes to financial statements.

NATIONAL ASSOCIATION OF WOMEN JUDGES

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2008 AND 2007

| | <u>2008</u> | <u>2007</u> |
|--|------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ (57,372) | \$ 5,760 |
| Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities | | |
| Depreciation | 1,803 | 3,339 |
| Loss on disposal of fixed assets | 28 | 1,621 |
| Net change in fair value of investments | 171,594 | (31,101) |
| Change in assets and liabilities | | |
| Increase in pledges receivable | (46,664) | (1,662) |
| Decrease in other receivables | 21,834 | 22,152 |
| (Increase) decrease in inventory of publications | 18 | (402) |
| Decrease (increase) in prepaid expenses | (304) | (6,222) |
| (Decrease) increase in accounts payable | (226,402) | 139,273 |
| Decrease in deferred income | (10,000) | (1,511) |
| Total adjustments | <u>(88,093)</u> | <u>125,487</u> |
| Net cash provided by (used for) operating activities | <u>(145,465)</u> | <u>131,247</u> |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Proceeds from sale of investments | 335,196 | 887,447 |
| Purchases of investments | (318,902) | (867,828) |
| Purchases of property and equipment | <u>(2,551)</u> | <u>(4,093)</u> |
| Net cash provided by investing activities | <u>13,743</u> | <u>15,526</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (131,722) | 146,773 |
| CASH AND CASH EQUIVALENTS | | |
| Beginning of year | <u>228,646</u> | <u>81,873</u> |
| End of year | <u>\$ 96,924</u> | <u>\$ 228,646</u> |

See accompanying notes to financial statements.

NATIONAL ASSOCIATION OF WOMEN JUDGES

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2008 AND 2007

NOTE 1. NATURE OF ORGANIZATION AND TAX STATUS

The National Association of Women Judges (NAWJ) is a not-for-profit organization whose primary goal is attaining parity for women throughout the law and the judiciary system. NAWJ's primary activities include promoting the appointment of women to state and federal courts, studies to document gender bias in the judicial system, educational programs on topics such as child custody and visitation, spousal support, family violence, reproductive technology and bioethics. In addition NAWJ provides leadership training for judges and judicial educators.

NAWJ qualifies under Section 501(c)(3) of the Internal Revenue Code and is classified as an organization which is not a private foundation. Therefore, NAWJ is generally not subject to tax under present income tax laws; however, any unrelated business income may be subject to Federal and state income taxes.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting - The financial statements have been prepared on the accrual basis of accounting.

District and Chapters - For purposes of electing district directors to its Board, the NAWJ corporate structure is organized into 14 state districts. These state districts and authorized local chapters also assist in carrying out NAWJ's purposes by organizing or sponsoring local educational and other events. These branches' finances and financial activities are consolidated with and made a part of NAWJ's financial statements.

Net Assets - In accordance with generally accepted accounting principles, NAWJ is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Classification of net assets into classes is based on existence or absence of donor-imposed restrictions. Additional information concerning these three classes of net assets is presented in Notes 3, 4, and 5.

Furniture and Equipment - NAWJ records the acquisition of furniture and equipment at cost.

Depreciation - Depreciation of furniture and equipment is computed on the straight-line method at rates calculated to prorate the cost of the assets over their estimated useful lives of five to ten years.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents - For the purposes of the statement of cash flows, cash is considered to include amounts available for immediate withdrawal from bank accounts and highly-liquid cash investments such as money market accounts.

Investments - Investments are recorded at fair value as determined based on the quoted market price on the last day of the year.

NAWJ adopted Financial Accounting Standards Board Statement of Financial Accounting Standards No. 157, Fair Value Measurements (FAS 157), effective January 1, 2008. This standard clarifies the definition of fair value for financial reporting, establishes a framework for measuring fair value and requires additional disclosures about the use of the fair value measurements. FAS 157 also establishes a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. Inputs may be observable or unobservable and refer broadly to the assumptions that market participants would use in pricing the asset or liability. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs reflect the reporting entity's own assumptions about the assumptions that market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The three levels of the fair value hierarchy under FAS 157 are described below:

Level 1 – quoted prices in active markets for identical investment

Level 2 – other significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.)

Level 3 – significant unobservable inputs (including Union Privilege's own assumption in determining the fair value of investments)

All of NAWJ's investments are measured at fair value using Level 1 inputs. The adoption of FAS 157 did not have a material impact on NAWJ's financial statements.

Grant Income - Grant funds are reported as revenue when expended. Funds received in advance of being expended are reported as a liability on the statement of financial position until expended.

Dues Revenue - Membership and resource board dues revenues contain elements which are considered to be the equivalent of contributions. Accordingly, these dues are reported as revenue in the year received.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Reclassifications - Certain reclassifications have been made to the 2007 financial statements to conform to the 2008 presentation.

NOTE 3. UNRESTRICTED NET ASSETS

Unrestricted net assets are available to finance programs, membership activities and general operations of NAWJ. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of NAWJ, the environment in which it operates, and the purpose specified in its articles of incorporation. Voluntary resolutions by NAWJ's Directors to designate a portion of its unrestricted net assets for specified purposes do not result in restricted funds. Since designations are voluntary and may be reversed by the governing board at any time, designated net assets are included under the caption "unrestricted net assets".

NOTE 4. TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Temporarily restricted net assets result from gifts of cash and other assets with donor imposed restrictions as to (a) support of particular operating activities, (b) investment for a specified term, (c) use in a specified future period, or (d) acquisition of long-lived assets.

During 2008, NAWJ adopted FASB Staff Position 117-1, *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures of All Endowment Funds I* ("FSP").

The Board of Directors have interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring preservation of the fair value of the original gift as of the gift date of a donor-restricted fund, absent explicit donor stipulation to the contrary. As a result of this interpretation, NAWJ classifies as permanently restricted net assets (a) the original value of gifts donated to a permanent endowment, (b) the original value of subsequent gifts to a permanent endowment, and (c) accumulations to a permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of donor-restricted funds that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by NAWJ in a manner consistent with the standard of prudence prescribed by UPMIFA.

Permanent Restrictions

Permanently restricted net assets result from gifts of cash and other assets with the stipulation that they (a) be used for a specified purpose, be preserved, and not be sold, or (b) that they be invested in perpetuity to provide a permanent source of income. The latter result from gifts and bequests that create permanent endowment funds.

Permanently restricted assets (endowment funds) at December 31, 2008 and 2007 were restricted to investment in perpetuity, the income from which is to be used for unrestricted purposes.

Temporary Restrictions

At December 31, 2008 and 2007, temporarily restricted net assets were comprised of pledges receivable.

NOTE 5. LEASE COMMITMENT

As of August 1, 2006, NAWJ entered into a three year lease with Jonter LLC. At December 31, 2008, the future minimum rental payment for the new office space is \$22,676 for 2009.

Rental expense for the office space for the years ended December 31, 2008 and 2007 was \$38,657 and \$37,189, respectively.

NOTE 6. INVESTMENTS

The following is a summary of investments held:

| | <u>December 31, 2008</u> | | <u>December 31, 2007</u> | |
|---|--------------------------|-------------------|--------------------------|-------------------|
| | <u>Cost</u> | <u>Fair Value</u> | <u>Cost</u> | <u>Fair Value</u> |
| U.S. Government and Government Agency obligation | \$ 247,652 | \$ 258,463 | \$ 257,924 | \$ 262,107 |
| Money market funds | 24,906 | 24,906 | 16,288 | 16,288 |
| Equity securities | <u>318,126</u> | <u>254,076</u> | <u>436,761</u> | <u>446,938</u> |
| | <u>\$ 590,684</u> | <u>\$ 537,445</u> | <u>\$ 710,973</u> | <u>\$ 725,333</u> |

NOTE 7. CONTRIBUTED SERVICES

NAWJ received volunteer contributions for various activities and services of the organization for the year ended December 31, 2008 and 2007. The services contributed do not qualify as the type required to be recorded as in-kind contributions in the financial statements. Furthermore, the fair value of these services has not been determined and accordingly is not disclosed in these financial statements. NAWJ believes that these amounts are immaterial to the financial statements.

NOTE 8. PLEDGES RECEIVABLE

NAWJ receives pledges from various organizations. At December 31, 2008, pledges receivable amounted to \$291,665. Of this amount, \$181,665 is due to be received during 2009 and the remainder is due to be received in 2010 and 2011.

ADDITIONAL INFORMATION

NATIONAL ASSOCIATION OF WOMEN JUDGES

SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2008

| | Program Services | | | | | Management and General | Fund Raising | Total |
|-------------------------------------|--------------------------|---------------------|--------------------------|------------------------|------------|------------------------|--------------|-------|
| | Meetings and Conferences | Membership Services | Other Program Activities | Total Program Services | | | | |
| Salaries | \$ 173,292 | \$ - | \$ 29,027 | \$ 202,319 | \$ 32,537 | \$ 29,027 | \$ 263,883 | |
| Payroll taxes and employee benefits | 22,814 | - | 3,822 | 26,636 | 4,283 | 3,822 | 34,741 | |
| Total payroll costs | 196,106 | - | 32,849 | 228,955 | 36,820 | 32,849 | 298,624 | |
| Annual meeting facilities and meals | 214,473 | - | - | 214,473 | - | - | 214,473 | |
| Board of Directors expenses | 38,493 | - | - | 38,493 | - | - | 38,493 | |
| Consultants and professional fees | - | 26,473 | - | 26,473 | 24,998 | - | 51,471 | |
| Cost of inventory sold | - | - | - | - | 3,732 | - | 3,732 | |
| Copying and printing | 3,556 | 15,194 | 1,603 | 20,353 | 4,860 | 3,890 | 29,103 | |
| Credit card processing fees | - | 4,087 | - | 4,087 | 1,718 | - | 5,805 | |
| Depreciation | - | - | - | - | 1,803 | - | 1,803 | |
| District expenses | - | - | 30,416 | 30,416 | - | - | 30,416 | |
| Insurance | - | - | - | - | 7,848 | - | 7,848 | |
| Investment fees | - | - | - | - | 9,160 | - | 9,160 | |
| Meetings and conferences | 61,265 | 18,329 | - | 79,594 | 32,631 | - | 112,225 | |
| Miscellaneous | - | - | 27,850 | 31,274 | 13,223 | - | 44,497 | |
| Office | 123 | 19,808 | - | 19,931 | 21,042 | - | 40,973 | |
| Postage | 1,867 | 6,155 | - | 8,049 | 4,107 | 87 | 12,243 | |
| Regional conferences | 92,519 | - | - | 92,519 | - | - | 92,519 | |
| Rent | 25,386 | - | 4,252 | 29,638 | 4,767 | 4,252 | 38,657 | |
| Computer information technology | - | - | - | - | 13,127 | - | 13,127 | |
| Temporary help | - | 442 | - | 442 | 671 | - | 1,113 | |
| Telephone | 4,449 | - | - | 4,449 | 5,958 | - | 10,407 | |
| Travel | 17,758 | - | - | 17,758 | 14,287 | - | 32,045 | |
| Scholarship | - | - | 15,000 | 15,000 | - | - | 15,000 | |
| | \$ 655,995 | \$ 90,488 | \$ 111,970 | \$ 861,904 | \$ 200,752 | \$ 41,078 | \$ 1,103,734 | |

NATIONAL ASSOCIATION OF WOMEN JUDGES

SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2007

| | Program Services | | | | Total Program Services | Management and General | Fund Raising | Total |
|-------------------------------------|--------------------------------|------------------------|--------------------------------|------------|------------------------------|---------------------------|-----------------|-------|
| | Meetings and Conferences | Membership Services | Other Program Activities | | | | | |
| Salaries | \$ 148,309 | \$ 28,343 | \$ 6,543 | \$ 183,195 | \$ 43,626 | \$ 34,885 | \$ 261,706 | |
| Payroll taxes and employee benefits | 19,351 | 3,698 | 854 | 23,903 | 5,692 | 4,552 | 34,147 | |
| Total payroll costs | 167,660 | 32,041 | 7,397 | 207,098 | 49,318 | 39,437 | 295,853 | |
| Annual meeting facilities and meals | 363,470 | - | - | 363,470 | - | - | 363,470 | |
| Board of Directors expenses | 74,360 | - | - | 74,360 | - | - | 74,360 | |
| Consultants and professional fees | - | 15,739 | - | 15,739 | 25,080 | - | 40,819 | |
| Cost of inventory sold | - | - | - | - | 7,248 | - | 7,248 | |
| Copying and printing | 2,404 | 14,812 | 4,524 | 21,740 | 18,285 | 6,133 | 46,158 | |
| Credit card processing fees | - | 2,719 | - | 2,719 | 3,859 | - | 6,578 | |
| Depreciation | - | - | - | - | 3,339 | - | 3,339 | |
| District expenses | - | - | 46,672 | 46,672 | - | - | 46,672 | |
| Insurance | - | - | - | - | 5,725 | - | 5,725 | |
| Investment fees | - | - | - | - | 20,401 | - | 20,401 | |
| Meetings and conferences | - | 8,254 | - | 8,254 | 16,820 | - | 25,074 | |
| Miscellaneous | - | - | 16,257 | 16,257 | 20,448 | - | 36,705 | |
| Office | - | 11,562 | - | 11,562 | 12,555 | - | 24,117 | |
| Postage | 1,012 | 7,630 | - | 8,642 | 3,187 | 1,461 | 13,290 | |
| Regional conferences | 94,485 | - | - | 94,485 | - | - | 94,485 | |
| Rent | 21,075 | 4,028 | 930 | 26,033 | 6,199 | 4,957 | 37,189 | |
| Computer information technology | - | - | - | - | 5,413 | - | 5,413 | |
| Temporary help | - | - | - | - | 506 | - | 506 | |
| Telephone | 8,569 | 168 | - | 8,737 | 4,173 | - | 12,910 | |
| Travel | 6,224 | - | - | 6,224 | 23,725 | - | 29,949 | |
| Scholarship | - | - | 20,000 | 20,000 | - | - | 20,000 | |
| | \$ 739,259 | \$ 96,953 | \$ 95,780 | \$ 931,992 | \$ 226,281 | \$ 51,988 | \$ 1,210,261 | |