

**INTERACT MINISTRIES, INC.**

FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2013

*Prepared by*  
BYERS & HURLBURT, LLC.  
CERTIFIED PUBLIC ACCOUNTANTS  
LAKE OSWEGO, OREGON

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BYERS & HURLBURT, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

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*To the Board of Directors  
InterAct Ministries, Inc.  
Boring, Oregon*

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of Interact Ministries, Inc. (a nonprofit organization) which comprise the statement of financial position as of March 31, 2013, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Interact Ministries, Inc. as of March 31, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules I and II on pages 8-13 are presented for purposes of additional analysis and are 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

*Byers & Hurlburt, LLC*

Lake Oswego, Oregon  
June 7, 2013

INTERACT MINISTRIES, INC.  
**STATEMENT OF FINANCIAL POSITION**  
MARCH 31, 2013

|   |                     |
|---|---------------------|
| <b>Assets</b>                           |                     |
| <i>Current assets:</i>                  |                     |
| Cash and cash equivalents               | \$ 64,318           |
| Investments at fair market value        | 1,703,827           |
| Prepaid expenses                        | 10,397              |
| <b>Total current assets</b>             | <b>1,778,542</b>    |
| <br><i>Property and equipment:</i>      |                     |
| Land                                    | 164,270             |
| Building                                | 1,093,756           |
| Equipment                               | 103,980             |
| Automobiles and aircraft                | 10,500              |
| Less accumulated depreciation           | (1,100,786)         |
| <b>Net property and equipment</b>       | <b>271,720</b>      |
| <br><i>Other assets:</i>                |                     |
| Deposits                                | 5,267               |
| <b>Total other assets</b>               | <b>5,267</b>        |
| <b>Total assets</b>                     | <b>\$ 2,055,529</b> |
| <br><b>Liabilities and Net Assets</b>   |                     |
| <i>Current liabilities:</i>             |                     |
| Accounts payable                        | \$ 18,085           |
| Accrued expenses                        | 23,260              |
| <b>Total current liabilities</b>        | <b>41,345</b>       |
| <br><i>Long-term liabilities:</i>       |                     |
| Deferred giving liability               | 251,598             |
| <b>Total long-term liabilities</b>      | <b>251,598</b>      |
| <b>Total liabilities</b>                | <b>292,943</b>      |
| <br><i>Net assets</i>                   |                     |
| Unrestricted                            | 1,581,771           |
| Temporarily restricted                  | 180,815             |
| <b>Total net assets</b>                 | <b>1,762,586</b>    |
| <b>Total liabilities and net assets</b> | <b>\$ 2,055,529</b> |

See notes to financial statements.

INTERACT MINISTRIES, INC.  
**STATEMENT OF ACTIVITIES**  
YEAR ENDED MARCH 31, 2013

|   |                  |
|---|------------------|
| <b><i>Unrestricted Net Assets</i></b>                           |                  |
| <i>Revenue and Support:</i>                                     |                  |
| Contributions   | 2,110,654        |
| Rental and service fees   | 83,640           |
| Investment income   | 116,344          |
| Sales of merchandise  | 9,742            |
| <b>Total unrestricted revenue</b>                               | <b>2,320,380</b> |
| <br><i>Net assets released from restrictions:</i>               |                  |
| Restrictions satisfied by payments                              | 94,227           |
| <b>Total unrestricted revenue and other support</b>             | <b>2,414,607</b> |
| <br><i>Expenses:</i>  |                  |
| Program services --   |                  |
| Bible school and training                                       | 11,158           |
| Church planting and evangelism                                  | 377,056          |
| Community development   | 168,174          |
| Canada  | 772,640          |
| Home ministry   | 191,605          |
| Program support   | 253,178          |
| Other programs and ministries                                   | 91,099           |
| Supporting services --  |                  |
| Administrative and general                                      | 369,786          |
| Fund raising  | 103,696          |
| <b>Total expenses</b>   | <b>2,338,392</b> |
| <b>Increase (decrease) in unrestricted net assets</b>           | <b>76,215</b>    |
| <br><b><i>Temporarily Restricted Net Assets</i></b>             |                  |
| Investment income   | 41,567           |
| Net assets released from restrictions                           | (94,227)         |
| <b>Increase (decrease) in temporarily restricted net assets</b> | <b>(52,660)</b>  |
| <b>Increase (decrease) in net assets</b>                        | <b>23,555</b>    |
| <br>Net assets, beginning of period                             | <br>1,739,031    |
| <b>Net assets, end of period</b>                                | <b>1,762,586</b> |

See notes to financial statements.

INTERACT MINISTRIES, INC.  
**STATEMENT OF CASH FLOWS**  
YEAR ENDED MARCH 31, 2013

|   |           |
|---|-----------|
| <hr/>   |           |
| <b><i>Cash flows from operating activities:</i></b>                 |           |
| Increase (decrease) in net assets                                   | \$ 23,555 |
| Adjustments to reconcile change in net assets                       |           |
| to net cash provided by operating activities:                       |           |
| Depreciation and amortization expense                               | 20,235    |
| Realized gains (losses)   | 173,873   |
| Unrealized gains (losses)   | (210,628) |
| Prepaid expense   | (1,172)   |
| Deposits  | (146)     |
| Accounts payable  | (4,385)   |
| Accrued expenses  | 100       |
| Deferred giving liability   | 52,651    |
| Prior period adjustment   | (30,062)  |
| Net cash provided (used) in operating activities                    | 24,021    |
| <br><b><i>Cash flows from investing activities:</i></b>             |           |
| Proceeds from sale of investments                                   | 482,452   |
| Investments acquired  | (598,394) |
| Net cash provided (used) by investing activities                    | (115,942) |
| Net increase (decrease) in cash and cash equivalents                | (91,921)  |
| Cash and cash equivalents, beginning of year                        | 156,239   |
| Cash and cash equivalents, end of year                              | \$ 64,318 |
| <br><b><i>Supplemental disclosure of cash flow information:</i></b> |           |
| Interest paid   | \$ 12,549 |
| Income taxes paid   | \$ -      |
| <hr/>   |           |
| See notes to financial statements.                                  |           |

INTERACT MINISTRIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2013

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1. NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

*Nature of organization* – Interact Ministries, Inc. (the Organization) is a religious organization associated with churches of the Protestant faith.

*Nature of activities* – The general office is located in Boring, Oregon, and serves missionaries in Alaska, Canada, and Russia. The purpose of the Organization is to glorify God by seeking to fulfill the Great Commission of “making disciples of all nations” through the establishment of indigenous churches among unreached people and groups. Operations are supported largely by contributions from individuals and churches interested in supporting the work of the missionaries.

*Basis of accounting* – The financial statements of the Organization have been prepared on the accrual basis of accounting.

*Basis of presentation* – Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization 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.

Net assets and revenues, expenses, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

\* *Unrestricted net assets* – Net assets not subject to donor imposed restrictions.

\* *Temporarily restricted net assets* – Net assets subject to donor-imposed stipulations that will be met either by actions of the organization and/or the passage of time. The Organization had temporarily restricted net assets of \$180,814 as of March 31, 2013. These temporarily restricted net assets arise from

donations made to the entity and annuities calculated using actuarial tables.

\* *Permanently restricted net assets* – Net assets that result from contributions whose use is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by the Organization’s actions. The Organization has no permanently restricted net assets at March 31, 2013.

*Cash and cash equivalents* – For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

*Investments* – Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

*Property and equipment* – Expenditures for land, buildings, equipment, and automobiles over \$5,000 are capitalized at cost. Donated assets to be used in the ministry are capitalized at their fair market value on the date of the gift. Depreciation of buildings, equipment, and automobiles is computed by the straight-line method over the estimated useful lives of the assets (buildings up to 40 years and equipment and automobiles up to 5 years).

*Allocation of expenses* – The cost of providing the various programs and supporting activities of the Organization have been summarized in the statement of activities. Accordingly, certain functional costs have been allocated among the program and supporting activities.

*Advertising* – Advertising and public relations costs are expensed as incurred and netted \$629 for 2013.

*Donated services* - Support arising from contributed services of volunteers has not been recognized in the accompanying financial statements.

*Use of estimates* – The preparation of the financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

INTERACT MINISTRIES, INC.  
**NOTES TO FINANCIAL STATEMENTS**  
YEAR ENDED MARCH 31, 2013

1. NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES – (continued)

*Income taxes* – No provision for income taxes has been provided because the Organization is exempt from paying income taxes under Internal Revenue Code Section 501(c)(3).

*Reclassifications* - Certain accounts in the prior-year financial statements have been reclassified for comparative purpose to conform with the presentation in the current-year financial statements.

*Subsequent events* - Management has evaluated subsequent events through June 7, 2013, the date the financial statements were available to be issued.

2. FAIR VALUES OF FINANCIAL INSTRUMENTS

The Organization has a number of financial instruments, none of which are held for trading purposes. The Organization estimates that the fair value of all financial instruments at March 31, 2013, does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet. The estimated fair value amounts have been determined by the Organization using available market information and appropriate valuation methodologies. Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the Organization could realize in a current market exchange.

3. AFFILIATED MINISTRY

The Organization had a joint ministry agreement, with Interact Ministries, Canada, (IMC). The organizations are separate entities; however, they have the same goals and a common mission. In addition, they share an Executive Director and have one common Board member.

4. COMPENSATED ABSENCES

The organization does not accrue compensated absences.

5. CONCENTRATIONS OF CREDIT RISK ARISING FROM CASH DEPOSITS IN EXCESS OF INSURED LIMITS

The organization maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At March 31, 2013 the organization has no uninsured cash balances.

6. INVESTMENTS

The Organization's investments in brokerage accounts at March 31, 2013 are reported based on quoted market prices as follows:

|              |                     |
|--------------|---------------------|
| Cash         | \$ 29,661           |
| Equities     | 1,367,297           |
| Fixed income | 296,580             |
| Other        | <u>10,287</u>       |
| Total        | <u>\$ 1,703,827</u> |

Investment income by nature of income is as follows:

|                                    |                   |
|------------------------------------|-------------------|
| Dividends and miscellaneous income | \$ 102,828        |
| Interest                           | 17,536            |
| Realized gains (losses)            | (173,081)         |
| Unrealized gains (losses)          | <u>210,628</u>    |
| Net investment income              | <u>\$ 157,911</u> |

Investment income by nature of restriction is as follows:

|                        |                   |
|------------------------|-------------------|
| Unrestricted           | \$ 116,344        |
| Temporarily restricted | <u>41,567</u>     |
| Net investment income  | <u>\$ 157,911</u> |



INTERACT MINISTRIES, INC.  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2013

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7. ASSETS HELD IN TRUST

Interact Ministries, Inc. has a Deferred Giving Program for which fund assets are held in trust by an outside fiscal agent. Trust assets included in the Deferred Giving Program include gift annuities, revocable trusts, and charitable remainder unitrusts. These trust accounts are further described as follows:

*Gift annuities* – In the gift annuity plan, donors contribute assets to the Organization in exchange for the right to receive a fixed-dollar annual return during their lifetime.

The difference between the amount provided for the gift annuity and the liability for future payments, determined on an actuarial basis, is recognized as temporarily restricted contributions income at the date of the gift unless the gift portion is unrestricted. Income earned on annuity investments and distributions paid are credited and charged, respectively, against temporarily restricted revenue unless the annuity agreement stipulates the disposition of any remaining actuarial value.

The liability is revalued annually based upon actuarially-computed present values. The resulting actuarial gain or loss is recorded as other restricted revenue in the statements of activities. Reserves required by state law, in excess of the computed liability, are reported as temporarily restricted net assets.

*Revocable trust* – As trustee, the Organization administers revocable (grantor) trusts that provide for a beneficial interest to the Organization at the grantor's death. Because the trusts are revocable at the discretion of the grantor, the principal amounts provided are recorded as liabilities. At the grantor's death, the remaining trusts' assets will be recorded as contribution income.

*Irrevocable and charitable remainder unitrusts* – As trustee, the Organization administers irrevocable and charitable remainder unitrusts. These trusts provide for the payment of lifetime distributions to the grantor or other designated beneficiaries.

Upon the death of the lifetime beneficiaries, the trusts provide for the distribution of assets to designated charitable remaindermen. The portion of the trusts attributable to the future interest of the Organization is recorded on the statements of activities as temporarily restricted contributions in the period received.

8. PRIOR PERIOD ADJUSTMENT

Net assets has been adjusted in the amount of \$30,062 for administrative errors in valuing Deferred Giving assets in prior periods as follows -- Net assets as originally reported \$1,769,093; Net assets as restated \$1,739,031

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**SUPPLEMENTARY INFORMATION**

INTERACT MINISTRIES, INC.  
**SCHEDULE I - SUPPLEMENTAL SCHEDULE OF PROGRAM EXPENSES**  
YEAR ENDED MARCH 31, 2013

|   |                   |
|---|-------------------|
| <b><i>Bible school and training:</i></b>      |                   |
| Staff salaries                                | \$ 16,230         |
| Direct support expense                        | 250               |
| Payroll taxes                                 | 1,261             |
| Miscellaneous expense                         | 3                 |
| MER reimbursement                             | (6,586)           |
| <b>Total bible school and training</b>        | <b>\$ 11,158</b>  |
| <br>  |                   |
| <b><i>Church planting and evangelism:</i></b> |                   |
| Clerical salaries                             | \$ 1,521          |
| Staff salaries                                | 209,336           |
| Direct support expense                        | 10,060            |
| Housing allowance                             | 69,418            |
| Salary advances                               | 246               |
| Payroll taxes                                 | 13,178            |
| Worker's comp insurance                       | 4,139             |
| Public relations                              | 231               |
| Professional services                         | 1,045             |
| Liability insurance                           | 851               |
| Office supplies                               | 1,446             |
| Printing supplies and printing services       | 520               |
| General supplies and services                 | 4,975             |
| Telephone expense                             | 3,007             |
| Postage and shipping                          | 198               |
| Utilities                                     | 208               |
| Equipment purchases                           | 1,248             |
| Vehicle gas and oil                           | 277               |
| Vehicle rental                                | 936               |
| Entertainment and meals                       | 80                |
| Commercial travel                             | 9,381             |
| Motel and meeting rooms                       | 25                |
| Food for meetings                             | 1,495             |
| Speaker honoraria                             | 2,369             |
| Moving expense                                | 7,412             |
| Miscellaneous                                 | 1,219             |
| Grants to Canada                              | 47,002            |
| MER reimbursement                             | (14,767)          |
| <b>Total church planting and evangelism</b>   | <b>\$ 377,056</b> |

INTERACT MINISTRIES, INC.  
**SCHEDULE I - SUPPLEMENTAL SCHEDULE OF PROGRAM EXPENSES**  
YEAR ENDED MARCH 31, 2013

***Community development:***

|                             |    |          |
|-----------------------------|----|----------|
| Staff salaries              | \$ | 158,370  |
| Salary advance              |    | 56       |
| Payroll taxes               |    | 11,703   |
| Professional services       |    | 1,461    |
| Telephone expense           |    | 46       |
| Computers and communication |    | 19       |
| Vehicle gas and oil         |    | 107      |
| Vehicle rental              |    | 109      |
| Mileage reimbursement       |    | 559      |
| Entertainment and meals     |    | 567      |
| Commercial travel           |    | 5,695    |
| Motel and meeting rooms     |    | 3,394    |
| Food for meetings           |    | 555      |
| Speaker honoraria           |    | 98       |
| Missionary conferences      |    | 621      |
| Seminars and registration   |    | 20       |
| Moving expense              |    | 3,234    |
| Miscellaneous expense       |    | 495      |
| Grants to Russia            |    | 2,851    |
| MER reimbursement           |    | (21,786) |
| Total community development | \$ | 168,174  |

***Canada:***

|                              |    |         |
|------------------------------|----|---------|
| Professional services        | \$ | 190     |
| Computers and communications |    | 516     |
| Vehicle gas and oil          |    | 375     |
| Commercial travel            |    | 525     |
| Missionary conferences       |    | 497     |
| Miscellaneous                |    | 181     |
| Grants to Canada             |    | 770,356 |
| Total Canada                 | \$ | 772,640 |

***Home ministry:***

|                       |    |         |
|-----------------------|----|---------|
| Professional services | \$ | 1,360   |
| Miscellaneous expense |    | 50      |
| MER reimbursment      |    | 190,195 |
| Total home ministry   | \$ | 191,605 |

INTERACT MINISTRIES, INC.  
**SCHEDULE I - SUPPLEMENTAL SCHEDULE OF PROGRAM EXPENSES**  
YEAR ENDED MARCH 31, 2013

| <i><b>Program support:</b></i>        |                   |
|---------------------------------------|-------------------|
| Clerical salaries                     | \$ 922            |
| Staff salaries                        | 124,512           |
| Direct support expense                | 300               |
| Housing allowance                     | 67,524            |
| Salary advance                        | (172)             |
| Payroll taxes                         | 6,780             |
| Office supplies                       | 45                |
| General supplies and services         | 36                |
| Building and equipment insurance      | 2,979             |
| Utilities                             | 10,624            |
| Real estate taxes                     | 24,719            |
| Grounds maintenance                   | 650               |
| Building maintenance                  | 18,579            |
| Equipment maintenance                 | 1,991             |
| Equipment purchases                   | 608               |
| Vehicle gas and oil                   | 2,541             |
| Vehicle repair, insurance and license | 790               |
| Mileage reimbursement                 | 213               |
| Food for meetings                     | 150               |
| Missionary conferences                | 562               |
| Miscellaneous expense                 | 257               |
| Depreciation expense                  | 13,141            |
| MER reimbursement                     | (24,573)          |
| <b>Total program support</b>          | <b>\$ 253,178</b> |

| <i><b>Other programs and ministries:</b></i> |                  |
|--|------------------|
| Staff salaries                               | \$ 41,503        |
| Housing allowance                            | 48,249           |
| Salary advances                              | (122)            |
| General supplies and services                | 140              |
| Miscellaneous expense                        | 246              |
| Grants to US Affiliates                      | 4,108            |
| Grants to Canada                             | 884              |
| MER reimbursement                            | (3,909)          |
| <b>Total other programs and ministries</b>   | <b>\$ 91,099</b> |

INTERACT MINISTRIES, INC.  
SCHEDULE II - SUPPLEMENTAL SCHEDULE OF SUPPORTING SERVICES  
YEAR ENDED MARCH 31, 2013

*Administrative and general:*

|                                   |           |
|-----------------------------------|-----------|
| Executive salaries                | \$ 90,529 |
| Clerical salaries                 | 35,230    |
| Staff salaries                    | 43,492    |
| Direct support Expense            | 350       |
| Housing allowance                 | 22,211    |
| Salary advance                    | (8)       |
| Medical reimbursement             | 747       |
| Payroll taxes                     | 11,386    |
| Worker's comp insurance           | 558       |
| Staff training                    | 963       |
| Member care                       | 1,208     |
| Public relations                  | 530       |
| Professional services             | 13,158    |
| Liability insurance               | 1,435     |
| Office supplies                   | 3,713     |
| Printing and printing supplies    | 9,685     |
| Telephone expense                 | 4,122     |
| Computers and communications      | 20,094    |
| Postage and shipping              | 10,423    |
| Building and equipment insurance  | 1,435     |
| Utilities                         | 5,373     |
| Interest expense                  | 11,769    |
| Real estate taxes                 | 1,453     |
| Grounds maintenance               | 2,415     |
| Building maintenance              | 826       |
| Equipment maintenance             | 5,671     |
| Equipment purchases               | 1,439     |
| Artwork and graphics for printing | 95        |
| Subscriptions and periodicals     | 852       |
| Advertising                       | 629       |
| Vehicle gas and oil               | 1,151     |
| Vehicle rental                    | 1,179     |
| Mileage reimbursement             | 4,721     |
| Entertainment and meals           | 3,036     |
| Commercial travel                 | 11,414    |

*Continued - next page*

INTERACT MINISTRIES, INC.  
**SCHEDULE II - SUPPLEMENTAL SCHEDULE OF SUPPORTING SERVICES**  
 YEAR ENDED MARCH 31, 2013

***Administrative and general (continued):***

|                                    |            |
|------------------------------------|------------|
| Motel and meetings rooms           | 7,075      |
| Food for meetings                  | 963        |
| Missionary conferences             | 1,959      |
| Seminars and registrations         | 1,009      |
| Organization dues                  | 1,951      |
| Founder honorarium                 | 6,600      |
| Miscellaneous expense              | 1,314      |
| Depreciation                       | 7,095      |
| MER reimbursement                  | 18,219     |
| Miscellaneous inter-fund transfers | 317        |
| Total administrative and general   | \$ 369,786 |

***Fund raising:***

|                                |            |
|--------------------------------|------------|
| Executive salaries             | \$ 50,000  |
| Payroll taxes                  | 3,825      |
| Public relations               | 15         |
| Professional services          | 2,738      |
| Printing and printing supplies | 4,081      |
| General supplies and services  | 723        |
| Postage and shipping           | 930        |
| Interest expense               | 780        |
| Building maintenance           | 8          |
| Subscriptions and periodicals  | 228        |
| Mailing services               | 431        |
| Vehicle gas and oil            | 1,385      |
| Vehicle rental                 | 578        |
| Entertainment and meals        | 693        |
| Commercial travel              | 1,673      |
| Motel and meeting rooms        | 1,517      |
| Missionary conferences         | 237        |
| Seminars and registrations     | 1,231      |
| Organization dues              | 1,675      |
| Miscellaneous expense          | 232        |
| Grants to Canada               | 16         |
| Grants to Russia               | 30,700     |
| Total fund raising             | \$ 103,696 |