



**OPERATION SMILE, INC.
AND AFFILIATE**

Combined Financial Statements and Schedules

June 30, 2010

(With Independent Auditors' Report Thereon)

**OPERATION SMILE, INC.
AND AFFILIATE**

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KPMG LLP
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Independent Auditors' Report

The Board of Directors
Operation Smile, Inc.:

We have audited the accompanying combined statement of financial position of Operation Smile, Inc. and affiliate (the Company) as of June 30, 2010, and the related combined statement of activities, cash flows and functional expenses for the year then ended. These combined financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these combined 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 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 Company's 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 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 combined financial statements referred to above present fairly, in all material respects, the financial position of Operation Smile, Inc. and affiliate as of June 30, 2010, and the results of their activities and their cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic combined financial statements taken as a whole. The combining information in schedules 1 and 2 is presented for purposes of additional analysis of the combined financial statements rather than to present the financial position and results of operations of the individual companies. The combining information referred to in this report has been subjected to the auditing procedures applied in the audit of the basic combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

KPMG LLP

October 4, 2010

**OPERATION SMILE, INC.
AND AFFILIATE**

Combined Statement of Financial Position

June 30, 2010

Assets

Cash	\$ 8,080,818
Investments (notes 3 and 11)	5,346,036
Prepaid expenses	90,707
Mission advances and other receivables	349,574
Contributions receivable, net (note 2)	3,461,969
Inventories	6,548,582
Property and equipment, net (notes 4 and 6)	<u>1,514,624</u>
Total assets	<u>\$ 25,392,310</u>

Liabilities and Net Assets

Accounts payable and accrued expenses	\$ 4,786,431
Deferred revenue	151,558
Capital lease payable (notes 4 and 6)	<u>32,961</u>
Total liabilities	4,970,950
Net assets:	
Unrestricted (note 8)	16,057,621
Temporarily restricted (notes 7 and 8)	<u>4,363,739</u>
Total net assets	20,421,360
Commitments and contingencies (note 6)	
Total liabilities and net assets	<u>\$ 25,392,310</u>

See accompanying notes to combined financial statements.

**OPERATION SMILE, INC.
AND AFFILIATE**

Combined Statement of Activities

Year ended June 30, 2010

	Unrestricted net assets	Temporarily restricted net assets	Total
Revenues:			
Contributions (note 10)	\$ 28,095,126	5,462,686	33,557,812
Gifts-in-kind (note 5)	6,533,456	—	6,533,456
Contributed program services (note 5)	26,380,670	—	26,380,670
Program service revenue	476,362	—	476,362
Other income, net	7,386	—	7,386
Net assets released from restrictions (note 8)	4,894,674	(4,894,674)	—
Total revenues	66,387,674	568,012	66,955,686
Expenses:			
Program services (note 5):			
Medical missions	39,870,437	—	39,870,437
Education and sustainability	7,358,021	—	7,358,021
Total program services	47,228,458	—	47,228,458
Supporting services:			
Fund-raising	15,762,851	—	15,762,851
Administration	1,565,424	—	1,565,424
Total supporting services	17,328,275	—	17,328,275
Total expenses	64,556,733	—	64,556,733
Change in net assets	1,830,941	568,012	2,398,953
Net assets at beginning of year	14,226,680	3,795,727	18,022,407
Net assets at end of year	\$ 16,057,621	4,363,739	20,421,360

See accompanying notes to combined financial statements.

**OPERATION SMILE, INC.
AND AFFILIATE**

Combined Statement of Cash Flows

Year ended June 30, 2010

Cash flows from operating activities:	
Change in net assets	\$ 2,398,953
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	400,439
Net realized and unrealized losses on investments	(6,300)
In-kind donations of supplies and inventory	(2,615,578)
Investment contributions received	(196,348)
Changes in operating assets and liabilities:	
Prepaid expenses	(31,267)
Mission advances and other receivables	(156,385)
Contributions receivable	(847,015)
Inventories	360,609
Accounts payable and accrued expenses	1,826,040
Deferred revenue	151,558
	1,284,706
Cash flows from investing activities:	
Purchases of equipment	(391,212)
Purchases of investments	(31,705)
Proceeds from sales and maturities of investments	8,000
	(414,917)
Cash flows used in financing activities:	
Repayments on capital leases	(21,412)
Effect of exchange rate changes on cash	199
	848,576
Cash at beginning of year	7,232,242
Cash at end of year	\$ 8,080,818
Supplemental cash flow information:	
Cash paid for interest	\$ 12,865

See disclosure of noncash items in note 5.

See accompanying notes to combined financial statements.

**OPERATION SMILE, INC.
AND AFFILIATE**

Combined Statement of Functional Expenses

Year ended June 30, 2010

	<u>Program services</u>			<u>Supporting services</u>			<u>Total expenses</u>
	<u>Medical missions</u>	<u>Education and sustainability</u>	<u>Total</u>	<u>Fund-raising</u>	<u>Administration</u>	<u>Total</u>	
Grants	\$ 938,360	1,684,561	2,622,921	—	—	—	2,622,921
Salaries and benefits	1,902,758	1,966,164	3,868,922	2,040,565	628,012	2,668,577	6,537,499
Professional services	495,766	820,751	1,316,517	3,622,760	186,371	3,809,131	5,125,648
Advertising and promotion	144,113	379,215	523,328	294,461	29,619	324,080	847,408
Supplies and equipment	6,091,253	584,152	6,675,405	306,048	233,817	539,865	7,215,270
Occupancy	252,986	78,736	331,722	50,341	24,408	74,749	406,471
Travel and conferences	3,204,704	906,684	4,111,388	196,669	49,338	246,007	4,357,395
Interest	6,236	3,219	9,455	2,421	989	3,410	12,865
Depreciation	232,815	34,885	267,700	39,384	93,355	132,739	400,439
Insurance	47,258	8,085	55,343	9,070	13,223	22,293	77,636
Other mission expense	146,699	—	146,699	—	—	—	146,699
Fundraising	—	872,310	872,310	9,178,432	294,921	9,473,353	10,345,663
In-kind services	26,380,670	—	26,380,670	—	—	—	26,380,670
Other	26,819	19,259	46,078	22,700	11,371	34,071	80,149
Total expenses	<u>\$ 39,870,437</u>	<u>7,358,021</u>	<u>47,228,458</u>	<u>15,762,851</u>	<u>1,565,424</u>	<u>17,328,275</u>	<u>64,556,733</u>

See accompanying notes to combined financial statements.

**OPERATION SMILE, INC.
AND AFFILIATE**

Notes to Combined Financial Statements

June 30, 2010

(1) Nature of Organization and Summary of Significant Accounting Policies

(a) *Nature of Organization*

Operation Smile, Inc. (Operation Smile or the Company) is a not-for-profit voluntary health and welfare organization whose principal purpose is to perform reconstructive surgery on children in developing countries and the United States. In addition, Operation Smile medical professionals provide education and training programs on the latest surgical techniques. Operation Smile, Inc. is the only organization authorized by the American Heart Association to function as a global and mobile International Training Organization, providing PALS, ACLS and BLS certification to medical professionals around the world. In July 2003, Operation Smile Foundation, Inc. (the Foundation) became active. The purpose of the Foundation is to provide long-term financial support and fund-raising capabilities to Operation Smile. The bylaws of the Foundation require that 85% of the earnings and other income, as defined, be disbursed to Operation Smile on a quarterly basis. The remaining 15% is to remain in the Foundation for the purpose of expanding and preserving the Foundation's asset base. In June 2007, Operation Smile, Inc. started performing and providing support for fund-raising campaigns that were previously performed by the Foundation.

The combined group is collectively referred to as OSI. OSI currently has eleven active chapter organizations throughout the United States and three representative offices in international countries, and their activities have been included in the accompanying financial statements. The accompanying combined financial statements do not include the accounts of OSI affiliates in international countries. OSI has international foundations that host mission teams which are responsible for all in-country mission logistics. These international foundations also raise funds and awareness to support its programs in international countries.

(b) *Principles of Combination*

The accompanying combined financial statements include the financial statements of Operation Smile and the Foundation. All significant intercompany balances and transactions of OSI have been eliminated in combination.

(c) *Classification of Gifts*

OSI reports gifts of cash and other assets, including unconditional promises to give, as increases to unrestricted net assets, unless use of the related assets is limited by donor-imposed restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the accompanying combined statement of activities as net assets released from restrictions.

(d) *Unconditional Promises to Give*

Contributions are recognized as revenue when an unconditional promise to give has been made. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts

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Notes to Combined Financial Statements

June 30, 2010

are computed using risk-free interest rates applicable to the years in which the promises were received. Amortization of the discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. Conditional promises to give are not included as revenue until the conditions are substantially met.

(e) Cash

Cash at June 30, 2010 consists primarily of cash in banks. Cash in banks exceeded federally insured limits at June 30, 2010.

(f) Investments

Investment securities at June 30, 2010 consist primarily of money market funds held in investment broker accounts, U.S. Treasury bills, and mutual funds. The net realized and unrealized gains and losses on investments are reflected in the accompanying combined statement of activities.

(g) Prepaid Expenses

Prepaid expenses are stated at cost less applicable amortization. They primarily include insurance premiums, which are expensed over their estimated useful lives using the straight-line method.

(h) Inventories

Inventories consist primarily of donated supplies to be used for medical missions. They are valued at the lower of cost or fair value or at fair value for the inventory that is donated to the organization, on the first-in, first-out basis.

(i) Property and Equipment

Property and equipment are stated at cost except for donated equipment, which is stated at fair value at the date of receipt. Medical equipment and furniture, fixtures and office equipment are depreciated using the straight-line method over estimated useful lives ranging from 3 to 10 years. Work in process at June 30, 2010 is stated at cost. No provision for depreciation is made on work in process until such time as the relevant assets are completed and placed in service. Buildings and building improvements are depreciated using the straight-line method over their estimated useful lives of 40 years. Total depreciation for the year ended June 30, 2010 was \$400,439.

(j) Deferred Revenue

Deferred revenue consists of cash collected for events that will occur in future periods.

(k) Classification of Net Assets

OSI's net assets are grouped into the following three classes:

Unrestricted Net Assets – Unrestricted net assets generally result from contributions and other revenues not subject to donor-imposed restrictions.

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June 30, 2010

Temporarily Restricted Net Assets – Temporarily restricted net assets generally result from contributions and other revenues whose use by the organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of OSI pursuant to those stipulations.

Permanently Restricted Net Assets – Permanently restricted net assets result from contributions whose use by the organization is limited by donor stipulation that neither expire by passage of time nor can be fulfilled or otherwise removed by OSI. There were no permanently restricted net assets at June 30, 2010.

(l) Functional Expenses

OSI allocates its expenses on a functional basis among its various programs and supporting services. Expenses that can be identified with a specific program or supporting service are allocated directly. Other expenses that are common to several functions are allocated based on various statistical bases, such as content and purpose.

Total joint costs and respective allocations are as follows for the year ended June 30, 2010:

Medical missions	\$ 3,751,334
Education and sustainability	5,171,626
Fund-raising	3,359,877
Administration	<u>1,508,613</u>
Total joint costs	<u>\$ 13,791,450</u>

(m) 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 these estimates.

(n) Fair Value Measurements

OSI applies the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements and Disclosures*, for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. FASB ASC Topic 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. FASB ASC Topic 820 also establishes a framework for measuring fair value and expands disclosures about fair value measurements. See note 11 for further disclosure.

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June 30, 2010

(o) *Impairment of Long-Lived Assets*

In accordance with FASB ASC Topic 360, *Property, Plant, and Equipment*, long-lived assets, such as property and equipment, and purchased intangible assets subject to amortization, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. As of June 30, 2010, there was no indication of impairment. Assets to be disposed of would be separately presented in the statement of financial position and reported at the lower of the carrying amount or fair value less costs to sell, and are no longer depreciated. The assets and liabilities of a disposal group classified as held-for-sale would be presented separately in the appropriate asset and liability sections of the statement of financial position.

(p) *Tax Status*

The Internal Revenue Service has determined and informed Operation Smile and the Foundation by letters dated August 29, 1988 and April 10, 1994, respectively, that the organizations qualify as exempt organizations for federal income tax purposes under Section 501(c)(3) of the Internal Revenue Code (IRC). The management of Operation Smile and the Foundation believe that they are currently in compliance with this section of the IRC.

Effective July 1, 2009, the Company adopted the provisions of FASB ASC Topic 740, *Income Taxes*, as it relates to uncertainties in income taxes. FASB ASC Topic 740 requires that a liability be recorded for the Company's estimate of uncertain tax positions, including a determination that income is nontaxable under the tax law. The adoption of FASB ASC Topic 740 had no impact on the financial statements. The Company has no liabilities recorded at June 30, 2010 and July 1, 2009 for unrecognized tax benefits.

(q) *Subsequent Events*

OSI has evaluated subsequent events through the date these financial statements were available to be issued, October 4, 2010. On September 28, 2010, the Organization received a donation of land from the City of Virginia Beach, on which the Organization will construct its future headquarters.

**OPERATION SMILE, INC.
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Notes to Combined Financial Statements

June 30, 2010

(2) Contributions Receivable

Contributions receivable at June 30, 2010 are expected to be received as follows:

Within one year	\$	1,782,083
From one to five years		1,765,435
		3,547,518
Less discount to present value at rates, which range from 0.90% to 5.62%		85,549
	\$	3,461,969

(3) Investments

Investments consist of the following at June 30, 2010:

Money market funds	\$	3,160,790
U.S. Treasury bills		2,098,526
Mutual funds		86,720
Total investments	\$	5,346,036

(4) Property and Equipment

Property and equipment, stated at cost, consist of the following at June 30, 2010:

Work in process	\$	247,629
Medical equipment		2,462,949
Furniture, fixtures and office equipment		1,533,085
Buildings		240,555
Building improvements		362,448
		4,846,666
Less accumulated depreciation		3,332,042
Property and equipment, net	\$	1,514,624

As of June 30, 2010, furniture, fixtures and office equipment recorded under capital leases have a cost basis of \$96,670 and related accumulated amortization of \$63,709 for a net book value of \$32,961.

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Notes to Combined Financial Statements

June 30, 2010

(5) Donation of Mission Supplies and Services

OSI's medical missions are staffed by volunteer surgical teams. In addition, when patients require treatment in the United States under the World Care Program, the hospital stay and related services are fully or partially donated by the hospitals and physicians. Services are also contributed within the United States for medical and dental care. These donated medical services are recorded at their estimated fair value in accordance with FASB ASC Topic 958, *Not-for-Profit Entities*. The value of these donations of \$26,380,670 in 2010 are included in revenues as contributed program services and in program services expenses as medical missions. OSI's medical missions are staffed by volunteer administrative support staff. These personnel services are not recorded in the accompanying combined financial statements.

Donated mission supplies are received throughout the year for use in the overall Operation Smile mission. The mission supplies have a determined value and quantity. These supplies, valued at \$6,533,456 in 2010, are included in gifts-in-kind. Donated mission supplies related expenses have been included in program services as medical missions and are valued at \$4,011,802 in 2010.

(6) Leases

(a) Operating Leases

OSI has operating leases for office space and equipment. Total rent expense was \$185,897 in 2010.

Future minimum lease payments required under the operating leases are as follows:

	<u>Amount</u>
Year ending June 30:	
2011	\$ 130,757
2012	<u>8,039</u>
	<u>\$ 138,796</u>

(b) Capital Leases

OSI paid interest related to these capital leases in the amount of \$12,865 for 2010.

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Notes to Combined Financial Statements

June 30, 2010

The future minimum lease payments required under the capital leases and the present value of the net minimum lease payments as of June 30, 2010 are as follows:

	Amount
Year ending June 30:	
2011	\$ 22,311
2012	12,895
2013	8,746
Total minimum lease payments	43,952
Less amount representing interest	10,991
Present value of net minimum lease payments	32,961
Less current maturities of capital lease obligations	15,508
Long-term capital lease obligations	\$ 17,453

(7) Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following at June 30, 2010:

Care Centers	\$ 218,531
Disaster Relief	192,355
Domestic Programs	145,584
Fellowships	78,128
Global Education and Sustainability	423,657
International Programs	745,090
New Building	52,000
Other programs	120,183
Total purpose restricted	1,975,528
Total time restricted	2,388,211
Total temporarily restricted net assets	\$ 4,363,739

(8) Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of other events specified by the donors. Total net assets released were \$4,894,674 for the year ended June 30, 2010.

**OPERATION SMILE, INC.
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Notes to Combined Financial Statements

June 30, 2010

(9) Retirement Savings Plan

OSI has a 401(k) retirement savings plan which covers all employees with six months of service. OSI matches a portion of the employee contributions and makes a fixed percentage contribution on behalf of each employee. OSI's contributions to the retirement savings plans for the year ended June 30, 2010 were \$367,295.

(10) Related-Party Transactions

OSI received contributions from its Board of Directors and respective committee members of \$451,976 for the year ended June 30, 2010.

(11) Fair Value Hierarchy

OSI applies FASB ASC Topic 820 for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. FASB ASC Topic 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques 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 measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that OSI has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The level of the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

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Notes to Combined Financial Statements

June 30, 2010

The following table presents assets and liabilities that are measured at fair value on a recurring basis (including items that are required to be measured at fair value and items for which the fair value option has been elected) at June 30, 2010:

Fair value measurements at reporting date using				
	Total	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investments:				
Money market funds	\$ 3,160,790	3,160,790	—	—
U.S. Treasury bills	2,098,526	2,098,526	—	—
Mutual funds	86,720	86,720	—	—
	\$ 5,346,036	5,346,036	—	—

**OPERATION SMILE, INC.
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Combining Schedule – Statement of Financial Position

June 30, 2010

Assets	Operation Smile, Inc.	Operation Smile Foundation, Inc.	Total
Cash	\$ 7,947,761	133,057	8,080,818
Investments	5,346,036	—	5,346,036
Prepaid expenses	90,707	—	90,707
Mission advances and other receivables	349,574	—	349,574
Contributions receivable, net	3,461,969	—	3,461,969
Inventories	6,548,582	—	6,548,582
Property and equipment, net	1,514,624	—	1,514,624
Total assets	<u>\$ 25,259,253</u>	<u>133,057</u>	<u>25,392,310</u>
Liabilities and Net Assets			
Accounts payable and accrued expenses	\$ 4,786,431	—	4,786,431
Deferred revenue	151,558	—	151,558
Capital lease payable	32,961	—	32,961
Total liabilities	<u>4,970,950</u>	<u>—</u>	<u>4,970,950</u>
Net assets:			
Unrestricted	15,924,564	133,057	16,057,621
Temporarily restricted	4,363,739	—	4,363,739
Total net assets	<u>20,288,303</u>	<u>133,057</u>	<u>20,421,360</u>
Total liabilities and net assets	<u>\$ 25,259,253</u>	<u>133,057</u>	<u>25,392,310</u>

See accompanying independent auditors' report.

**OPERATION SMILE, INC.
AND AFFILIATE**

Combining Schedule – Statement of Activities

Year ended June 30, 2010

	<u>Unrestricted net assets</u>		<u>Unrestricted net assets, combined total</u>	<u>Temporarily restricted net assets</u>	<u>Combined total</u>
	<u>Operation Smile, Inc.</u>	<u>Operation Smile Foundation, Inc.</u>		<u>Operation Smile, Inc.</u>	
Revenues:					
Contributions	\$ 28,095,126	—	28,095,126	5,462,686	33,557,812
Gifts-in-kind	6,533,456	—	6,533,456	—	6,533,456
Contributed program services	26,380,670	—	26,380,670	—	26,380,670
Program service revenue	476,362	—	476,362	—	476,362
Other income, net	7,386	—	7,386	—	7,386
Net assets released from restrictions	4,894,674	—	4,894,674	(4,894,674)	—
Total revenues	<u>66,387,674</u>	<u>—</u>	<u>66,387,674</u>	<u>568,012</u>	<u>66,955,686</u>
Expenses:					
Program services:					
Medical missions	39,870,437	—	39,870,437	—	39,870,437
Education and sustainability	7,358,021	—	7,358,021	—	7,358,021
Total program services	<u>47,228,458</u>	<u>—</u>	<u>47,228,458</u>	<u>—</u>	<u>47,228,458</u>
Supporting services:					
Fund-raising	15,759,894	2,957	15,762,851	—	15,762,851
Administration	1,565,424	—	1,565,424	—	1,565,424
Total supporting services	<u>17,325,318</u>	<u>2,957</u>	<u>17,328,275</u>	<u>—</u>	<u>17,328,275</u>
Total expenses	<u>64,553,776</u>	<u>2,957</u>	<u>64,556,733</u>	<u>—</u>	<u>64,556,733</u>
Change in net assets	1,833,898	(2,957)	1,830,941	568,012	2,398,953
Net assets at beginning of year	<u>14,090,666</u>	<u>136,014</u>	<u>14,226,680</u>	<u>3,795,727</u>	<u>18,022,407</u>
Net assets at end of year	<u>\$ 15,924,564</u>	<u>133,057</u>	<u>16,057,621</u>	<u>4,363,739</u>	<u>20,421,360</u>

See accompanying independent auditors' report.