

**LOUISIANA DISTRICT COUNCIL
OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana**

**Financial Statements
December 31, 2011 and 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 06 2012

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Assemblies of God
Alexandria, Louisiana

I have reviewed the accompanying statements of financial position of Louisiana District Council of the Assemblies of God as of December 31, 2011 and 2010, and the related statements of activities and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of District management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my reviews, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

My reviews were made for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The supplementary information as listed in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I did not become aware of any material modifications that should be made to such information.

Steven M. Deroutin & Associates

Lake Charles, Louisiana
February 16, 2012

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Statements of Financial Position
December 31

	<u>2011</u>	<u>2010</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 1,039,293	\$ 1,308,163
Note receivable - Church Extension Plan	79,286	103,971
Donation receivable - General Council	509,186	486,482
Receivable - Bethel Temple	135,000	-
Prepaid insurance	28,962	28,961
Total Current Assets	<u>1,791,727</u>	<u>1,927,577</u>
Institutional Property and Equipment		
Land	104,698	104,698
Buildings and improvements	912,866	912,866
Trailers	49,983	49,983
Furniture, fixtures and equipment	424,283	424,283
Automotive and truck equipment	236,749	221,929
Campground improvements	781,974	781,974
Construction in progress	13,001	13,001
	<u>2,523,554</u>	<u>2,508,734</u>
Less accumulated depreciation	(1,578,441)	(1,513,474)
Total Institutional Property and Equipment	<u>945,113</u>	<u>995,260</u>
Church Properties	<u>2,120,184</u>	<u>2,120,184</u>
Total Assets	<u>\$ 4,857,024</u>	<u>\$ 5,043,021</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 5,687	\$ 4,071
Payroll withholdings	29,231	21,062
Deferred revenue - General Council	472,262	472,263
Note payable-current portion	26,767	26,474
Total Current Liabilities	<u>533,947</u>	<u>523,870</u>
Long-term Liabilities		
Debt obligations-church properties	-	-
Note payable - long-term portion	447,563	457,908
Total Long-term Liabilities	<u>447,563</u>	<u>457,908</u>
Total Liabilities	<u>981,510</u>	<u>981,778</u>
Net Assets - Unrestricted	<u>3,875,514</u>	<u>4,061,243</u>
Total Liabilities and Net Assets	<u>\$ 4,857,024</u>	<u>\$ 5,043,021</u>

See accountants' report and notes to financial statements

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Statements of Activities
For the Years Ended December 31,

	2011	2010
Unrestricted Support and Revenue		
Tithes and offerings-general	\$ 800,538	\$ 845,766
Rent and interest	33,331	14,669
Other general fund revenues	1,450	60,582
New church evangelism	74,330	46,443
Christian education	289,816	289,318
Youth department	340,986	348,660
Women's ministries	59,545	75,412
Campground	169,698	166,815
Honor Bound	44,628	33,817
Royal Rangers	62,839	65,408
Designated Trust Fund	596,851	629,970
Millennium of Harvest	4,692	5,849
Chi Alpha	44,149	35,061
	2,522,853	2,617,770
Operating Expenses		
General Fund Expenses		
Salaries, wages and benefits	325,179	385,467
Office supplies and expense	80,368	78,854
Professional services	9,011	13,205
Utilities and telephone	20,378	21,603
Repair and maintenance	149	19,544
Auto and travel	32,175	20,798
General church support	1,562	4,590
Insurance	166,674	180,129
Other general fund expenses	154,621	173,700
Department Expenses		
New church evangelism	92,277	67,487
Christian education	288,189	288,710
Youth department	341,301	348,010
Women's ministries	55,788	73,931
Campground	211,559	193,532
Honor Bound	50,294	34,139
Royal Rangers	63,607	59,227
Designated Trust Fund	674,391	561,583
Millennium of Harvest	5,657	6,201
Chi Alpha	23,872	42,085
	2,597,052	2,572,795
Capital Expenses		
Interest	23,591	25,603
Depreciation	87,939	86,127
	111,530	111,730
Total Expenses	2,708,582	2,684,525
Excess (Deficit) of Support and Revenue over Expenses	(185,729)	(66,755)
Increase (decrease) in Church Properties, Net of Related Debt	-	-
Net Assets - Unrestricted, Beginning of Year	4,061,243	4,127,998
Net Assets - Unrestricted, End of Year	\$ 3,875,514	\$ 4,061,243

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Statements of Cash Flows
For the Years Ended December 31,

	2011	2010
Cash Flows From Operating Activities:		
Excess (Deficit) of support and revenue over cost and expenses	\$ <u>(185,729)</u>	\$ <u>(66,755)</u>
Adjustments to reconcile net cash provided by operating activities		
Depreciation and amortization	87,939	86,127
Decrease (increase) in prepaid insurance	(1)	(5,225)
Increase (decrease) in accounts payable and other payables	9,784	(16,106)
Other	<u>(6,297)</u>	<u>3,774</u>
Total Adjustments	<u>91,425</u>	<u>68,570</u>
Net Cash (Used) Provided by Operating Activities	<u>(94,304)</u>	<u>1,815</u>
Cash Flows From Investing Activities		
Loan to Bethel Temple	(135,000)	-
(Purchase) receipt of investment - note receivable Church Extension Plan	24,685	(5,465)
Capital expenditures	<u>(46,967)</u>	<u>-</u>
Net Cash Provided (Used) by Investing Activities	<u>(157,282)</u>	<u>(5,465)</u>
Cash Flows from Financing Activities.		
Proceeds from loans payable	10,059	-
Principal payment on note payable	<u>(27,343)</u>	<u>(36,601)</u>
Net Cash Provided (Used) by Financing Activities	<u>(17,284)</u>	<u>(36,601)</u>
Increase (Decrease) in Cash	(268,870)	(40,251)
Cash and Cash Equivalents, beginning of year	<u>1,308,163</u>	<u>1,348,414</u>
Cash and Cash Equivalents, end of year	\$ <u>1,039,293</u>	\$ <u>1,308,163</u>
 Supplemental Disclosures of Cash Flow Information		
Cash paid for interest	\$ 23,591	\$ 25,603
Noncash financing	\$ 7,233	\$ -

**LOUISIANA DISTRICT COUNCIL OF THE
ASSEMBLIES OF GOD
Alexandria, Louisiana
Notes to Financial Statements
December 31, 2011 and 2010**

Note 1 - Organization, Purpose, and Basis of Presentation

The Louisiana District Council of the Assemblies of God was incorporated on August 11, 1944, as a religious organization. The purpose and object of the District Council is to be for religious and charitable purposes, to conduct, promote, engage in, and to enjoy religious service and worship, to promote evangelism and to preach and teach the Holy Scriptures and Doctrines as taught and believed in and practiced by the General Council of the Assemblies of God with headquarters at Springfield, Missouri, and in pursuance of said purpose to engage in whatever form of religious worship that may be necessary to promote such purpose and exercise and to enjoy all rights and privileges incident to such purposes.

The District Council geographically has jurisdiction over the work of the Assemblies of God within the territory covered by the State of Louisiana.

The District Council is an integral part of the Assemblies of God, Inc. with headquarters at Springfield, Missouri. Therefore, the principles of voluntary unity and cooperative fellowship as set forth in the constitution of the General Council, adopted at Springfield, Missouri, September 16-22, 1927, are the principles which govern this District Council.

Note 2 - Summary of Significant Accounting Policies

a Basis of Accounting

The Church's books and records are routinely kept primarily on the cash basis in day to day operations and adjusted to the accrual basis at year end for financial reporting purposes. The statements presented herein are in all material respects on the accrual basis. In the prior years, historical cost of properties and equipment have not been maintained. Estimated historical costs have been made by management. These estimated costs at January 1, 1980, have been used in this statement. Current year additions, except for various Church properties, are stated at cost.

b Accounts and Loans Receivable

The District Council in its normal operations makes loans to various churches throughout the state. These loans normally are made interest free, however some are charged interest usually at a below market rate.

**LOUISIANA DISTRICT COUNCIL OF THE
ASSEMBLIES OF GOD
Alexandria, Louisiana
Notes to Financial Statements (Continued)
December 31, 2011 and 2010**

Note 2 - Summary of Significant Accounting Policies (Continued)

c Institutional Property

Institutional property includes only the property used by the District Council in its operation. This includes the real and personal property of the headquarters general offices and the campgrounds. Church properties are more fully described under (e).

Institutional assets acquired by purchase or constructed are stated at cost. Any other institutional assets are stated at fair market value at date of acquisition or other determinable value. Capital improvements including betterments and renewals are stated at cost. Repairs and maintenance are charged to operations as incurred.

d Depreciation

The District Council maintains the policy of charging straight line depreciation on institutional property. Estimated useful lives used in computing the depreciation are as follows:

Buildings and improvements	40 years
Furniture, fixtures, and equipment	10 years
Automotive and truck equipment	4 - 5 years
Trailers	10 years
Campgrounds improvements	5 - 25 years

e Church Properties

The District Council holds title to various church real properties throughout the state. It is also an endorser or guarantor on the various mortgage and loan obligations against these properties. These properties are presented in the financial statements at estimated historical cost.

f Income

A majority of the income is from ministers' tithes and church offerings, contributions and donations are recorded upon receipt. Fund raising by pledging or other comparable practices is not used, thus pledges or accounts receivable from donors are not applicable.

**LOUISIANA DISTRICT COUNCIL OF THE
ASSEMBLIES OF GOD
Alexandria, Louisiana
Notes to Financial Statements (Continued)
December 31, 2011 and 2010**

Note 2 - Summary of Significant Accounting Policies (Continued)

g Cash Flow Information

The District Council considers all short-term investments with an original maturity of three months or less to be cash equivalents

h Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 3 - Mortgages, Notes, and Loans Payable

Description	Security	12/31/11 Balance	Interest Rate
Note payable automobile	Automobile	\$ 10,059	4.95%
Note payable automobile	Tractor	6,366	0.00%
Note payable automobile	Automobile	20,664	0.00%
Note payable mower	Mower	4,324	5.50%
Note payable Belle Chase	Real Estate	432,919	5.25%

The estimated maturities for notes payable are as follows:

2012	\$ 26,767
2013	17,190
2014	430,373
	<u>\$474,330</u>

**LOUISIANA DISTRICT COUNCIL OF THE
ASSEMBLIES OF GOD
Alexandria, Louisiana
Notes to Financial Statements
December 31, 2011 and 2010**

Description	Security	12/31/10 Balance	Interest Rate
Note payable automobile	Automobile	\$ 4,757	2.9%
Note payable automobile	Automobile	4,994	4.95%
Note payable automobile	Automobile	27,748	0.00%
Note payable mower	Mower	7,378	5.50%
Note payable Belle Chase	Real Estate	439,505	5.25%

The estimated maturities for notes payable are as follows

2011	\$ 26,474
2012	17,190
2013	15,501
2014	425,217
Thereafter	-
	<u>\$484,382</u>

Note 4 - Deposits Held in Financial Institutions

As of December 31, 2011 and 2010, the District had demand deposits on hand in financial institutions which exceeded FDIC limits by \$767,725 and \$747,245, respectively. The District had funds on deposit with AG Foundation totaling \$98,082 as December 31, 2011 and \$302,082 as of December 31, 2010. These funds are not insured by FDIC.

Note 5 - Tax Deferred Annuity Plan

The District contributes 6% of full-time employee's compensation to the Assemblies of God Ministers Benefit Association Plan. The Plan is qualified under Section 403(b) of the Internal Revenue Code. Contributions by the District for 2011 and 2010 were \$26,647 and \$28,457, respectively.

Note 6 - Contingencies

Certain claims, suits, and complaints arising in the ordinary course of operations are pending against the District Council. In the opinion of management, all such matters are of such kind or involve such amounts, as would not have a significant effect on the financial positions or results of operations of the District Council if disposed of unfavorably.

**LOUISIANA DISTRICT COUNCIL OF THE
ASSEMBLIES OF GOD
Alexandria, Louisiana
Notes to Financial Statements
December 31, 2011 and 2010**

Note 7 - Income Taxes

The District is statutorily tax exempt under Section 501 (c) (3) of the Internal Revenue Code and is not subject to federal income taxes

Note 8 - Note Receivable and Donation Receivable

As of December 31, 2005, the District had invested \$250,000 with the Church Extension Plan (a non-profit corporation) The investment is secured by a promissory note with a fixed rate of interest at 5% for 5 years The principal and interest may be withdrawn at any time with no penalty The balance as of December 31, 2011 was \$79,286 and as of December 31, 2010 was \$103,971

The District has funds that were designated by a donor to be on deposit with the General Council of the Assemblies of God, to be used by the District for New Church Evangelism The funds are to be released to the District when requested for their intended purpose The balance of the receivable as of December 31, 2011 was \$509,186 and as of December 31, 2010 was \$486,482 These funds are reflected also in deferred revenue, and will be recognized as revenues as the requests are released by General Council

The District loaned the Bethel Temple Assembly of God \$135,000 as of January 2011 Monthly payments are due of \$1,032.74 including interest of 4.5% The final payment is due January 15, 2013 The loan is secured by a mortgage on real estate

Note 9 - Subsequent Events

The District evaluated its December 31, 2011 financial statements for subsequent events through February 16, 2012, the date the financial statements were available to be issued The District is not aware of any subsequent events which would require recognition or disclosure in the financial statements

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Supplemental Schedule of NCE Department Revenues and Expenses
For the Years Ended December 31,

	2011	2010
New Church Evangelism Department Revenues		
NCE Church and Individual	\$ 41,856	\$ 26,673
General Fund Subsidy	30,604	19,000
Church Planting	1,870	770
	74,330	46,443
Total Revenues		
New Church Evangelism Department Expenses		
Salaries	16,436	14,933
Retirement	900	794
Travel and meals	18,961	9,958
Special support	15,200	1,000
Telephone	520	980
Supplies	863	308
Marketing	3,560	500
Church Planting and Revitalization	35,837	39,014
	92,277	67,487
Total Expenses	\$ 92,277	\$ 67,487

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Supplemental Schedule of CE Department Revenues and Expenses
For the Years Ended December 31,

	<u>2011</u>	<u>2010</u>
CE Department Revenues		
Christian Education Income	\$ 35,960	\$ 45,829
Senior/Single Adult Retreat	1,214	1,973
Ministers Wives Retreat	7,395	4,175
BGMC	14,923	9,939
Junior Bible Quiz	2,535	1,678
Boys and Girls Camp - Registration	164,302	146,681
Boys and Girls Camp - Concessions	31,236	48,532
Boys and Girls Camp - Miscellaneous	3,050	-
Summer Feeding Program	29,201	30,511
Total Revenues	<u>289,816</u>	<u>289,318</u>
CE Department Expenses		
Funds forwarded	15,000	13,000
Salaries	60,443	64,246
Payroll taxes	3,558	3,756
Travel and other allowances	9,504	6,942
Telephone	1,863	1,686
Postage	908	3,170
Supplies	4,082	2,969
Insurance	-	1,428
Junior Bible Quiz	1,782	1,263
Kids Fine Arts	2,492	3,513
Retreat and Ministers conference	2,064	11,021
Minister's Wives Retreat	7,603	5,160
Miscellaneous	7,663	2,912
Boys and Girls Camp		
Speakers/teachers honorariums	7,424	5,900
Administrative salaries	13,110	13,440
Rent	60,875	52,713
Kitchen and other workers	4,800	5,625
Groceries	38,878	37,224
Supplies	15,530	20,731
Concessions	25,620	28,650
Miscellaneous	4,990	3,361
Total Expenses	<u>\$ 288,189</u>	<u>\$ 288,710</u>

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Supplemental Schedule of Youth Department Revenues and Expenses
For the Years Ended December 31,

	<u>2011</u>	<u>2010</u>
Youth Department Revenues		
Donations, giving, transfers, miscellaneous	\$ 11,609	\$ 15,484
Annual fundraiser	5,875	4,450
Speed the Light	47,438	51,596
Youth Convention	53,786	57,026
Fine Arts Festival	10,531	10,598
Winter Camp	44,081	41,040
LYM-Light PK	1,160	940
AIM trip	29,775	13,152
Leadership equipping	2,138	3,140
Youth Alive	250	3,160
Youth Camp Registrations, Concessions, Miscellaneous	134,343	148,074
Total Revenues	<u>340,986</u>	<u>348,660</u>
Youth Department Expenses		
Outside ministries, giving, transfers and miscellaneous	17,339	15,371
Salaries, housing, retirement, taxes	72,218	82,893
AIM Trip expenses	25,074	11,262
Travel and other allowances	3,885	3,677
Administrative and office expense	6,907	10,661
Flowers and gifts	1,850	1,892
Insurance	3,042	6,018
Special meetings	1,533	2,295
Speed the Light	28,577	27,791
Youth Conventions	34,048	34,380
Fine Arts Festival	9,552	5,988
Winter Camp	33,192	28,275
Leadership equipping	5,945	9,261
Youth Alive	545	500
LYM-Light PK	2,208	1,638
Youth Summer Camps	95,386	106,108
Total Expenses	<u>\$ 341,301</u>	<u>\$ 348,010</u>

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Supplemental Schedule of Women's Ministries Revenues and Expenses
For the Years Ended December 31,

	<u>2011</u>	<u>2010</u>
Women's Ministries Revenues		
WMU Department	\$ 24,480	\$ 34,177
Events 1, 2 & 3	13,813	18,297
Touch the World	5,142	18,938
Missionettes	16,110	4,000
	<hr/>	<hr/>
Total Revenues	59,545	75,412
	<hr/>	<hr/>
Women's Ministries Expenses		
Salary	28,489	27,783
Travel and other allowances	2,732	3,145
Retirement	1,560	1,521
Supplies	3,804	6,800
Event expenses	-	7,497
Miscellaneous	908	3,625
Honorariums-events	-	3,360
Touch the World	18,295	20,200
	<hr/>	<hr/>
Total Expenses	\$ 55,788	\$ 73,931
	<hr/> <hr/>	<hr/> <hr/>

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Supplemental Schedule of Campground Department Revenues and Expenses
For the Years Ended December 31,

	2011	2010
Campground Department Revenues		
Campground Income	\$ 23,284	\$ 20,585
Utilities Income	19,881	27,881
Rentals	85,259	80,722
Campground maintenance and development	41,274	37,627
	169,698	166,815
Total Revenues		
Campground Department Expenses		
Camp maintenance and development	55,103	53,978
Salaries	38,652	37,520
Payroll taxes	2,080	1,972
Travel and truck expenses	8,690	657
Utilities	65,583	56,167
Telephone	6,098	4,703
Maintenance	9,755	12,243
Supplies	15,003	12,973
Insurance	10,595	13,319
	211,559	193,532
Total Expenses	\$ 211,559	\$ 193,532

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Supplemental Schedule of Honor Bound Department Revenues and Expenses
For the Years Ended December 31,

	2011	2010
Honor Bound Department Revenues		
Men's Ministeries	\$ 4,817	\$ 6,060
Softball Tournaments	2,515	2,780
Golf Tournaments	8,433	8,779
Light for the Lost	17,629	4,515
Men's Retreats	11,234	11,683
	44,628	33,817
Total Revenues	44,628	33,817
Honor Bound Department Expenses		
Salaries	8,123	7,323
Men's Retreat Expenses	9,403	9,229
Softball Tournament	2,518	2,309
Golf Tournament	5,748	7,029
Light for the Lost	19,116	859
Telephone	602	794
Postage	188	585
Supplies	1,344	1,316
Travel	2,817	3,228
Miscellaneous	435	1,467
	50,294	34,139
Total Expenses	\$ 50,294	\$ 34,139

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Supplemental Schedule of Royal Rangers Revenues and Expenses
For the Years Ended December 31,

	<u>2011</u>	<u>2010</u>
Royal Rangers Revenues		
Royal Rangers Giving	\$ 10,277	\$ 13,732
Chartering and sales	1,124	5,424
Events Registrations, Concessions, Offerings	13,781	6,492
Academy Registrations, Concessions, Offerings	32,880	34,793
Summer Feeding Program	4,777	4,967
	<u>62,839</u>	<u>65,408</u>
Total Revenues		
Royal Rangers Expenses		
Salary	14,992	14,978
Living allowance	4,000	4,000
Retirement	1,074	1,153
Travel and other allowances	2,000	2,000
Insurance	962	276
Telephone	1,563	1,191
Postage	265	941
Supplies	1,082	2,537
Rent	2,657	1,847
Charter expense	262	-
Events expense	9,837	7,001
Miscellaneous	3,817	2,176
Royal Rangers Camp activities		
Speakers honorariums	900	500
Rent	8,793	5,711
Kitchen	800	575
Groceries	8,752	7,973
Supplies	1,851	6,368
	<u>\$ 63,607</u>	<u>\$ 59,227</u>
Total Expenses		

LOUISIANA DISTRICT COUNCIL OF THE ASSEMBLIES OF GOD
Alexandria, Louisiana
Schedule of Fund Balances - Cash Basis
For the Year Ended December 31, 2011

Fund	Beginning Balance	Receipts	Expenses	Ending Balance
General Fund	\$ 549,572	\$ 814,736	\$ 825,044	\$ 539,264
New Church Evangelism	39,001	74,330	92,277	21,054
Christian Education	24,413	289,815	288,204	26,024
Youth Department	64,036	340,988	340,309	64,715
Women's Ministries	26,887	59,545	55,789	30,643
Campground Fund	(78,449)	128,424	167,474	(117,499)
Campground Maintenance and Development	(93,073)	41,274	55,103	(106,902)
Honor Bound	15,154	44,627	50,293	9,488
Royal Rangers	15,094	62,839	63,960	13,973
Millennium of Harvest	1,393	4,692	5,657	428
Chi Alpha	9,199	44,149	23,872	29,476
Designated Trust Fund	827,010	467,164	708,821	585,353
Prefunded Expenses	11,897	10,665	-	22,562
	<u>\$ 1,412,134</u>	<u>\$ 2,383,248</u>	<u>\$ 2,676,803</u>	<u>\$ 1,118,579</u>

This schedule has been prepared on the cash basis and as such differs from the accompanying accrual basis financial statements