

**CENTER FOR CONSTITUTIONAL RIGHTS**

**INDEPENDENT AUDITORS' REPORT  
ON  
FINANCIAL STATEMENTS**

**AS OF JUNE 30, 2010**

**AND**

**FOR THE YEAR THEN ENDED**

# CENTER FOR CONSTITUTIONAL RIGHTS

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MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

To the Board of Trustees  
Center for Constitutional Rights  
New York, New York

We have audited the accompanying statement of financial position of Center for Constitutional Rights as of June 30, 2010 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Center for Constitutional Rights' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides 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 Center for Constitutional Rights as of June 30, 2010 and the change in net assets and its cash flows for the year then ended in conformity with the accounting principles generally accepted in the United States of America.

*Winnie Tam & Co., P.C.*

New York, New York  
September 2, 2010

**CENTER FOR CONSTITUTIONAL RIGHTS  
STATEMENT OF FINANCIAL POSITION  
AS OF JUNE 30, 2010**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total All Funds</u>
<b><u>ASSETS</u></b>				
<b><u>Current Assets</u></b>				
Cash and cash equivalents	\$ 1,134,192			\$ 1,134,192
Short-term investments - Notes 2 and 4	1,987,180	\$ 1,158,040		3,145,220
Pledges, grants and contributions receivable	11,714	1,609,698		1,621,412
Accounts and accrued interest receivable	23,896			23,896
Prepaid expenses	164,462			164,462
<b>Total Current Assets</b>	<b>3,321,444</b>	<b>2,767,738</b>		<b>6,089,182</b>
<b><u>Non-Current Assets</u></b>				
Cash restricted for endowment	60,000		\$ 98,202	158,202
Long-term investments restricted for endowment - Notes 2 and 4			931,384	931,384
Pledges, grants and contributions receivable - Notes 2 and 3		746,299		746,299
Utility deposits	4,880			4,880
Fixed assets, at cost, net of accumulated depreciation of \$1,777,037 - Notes 2 and 5	609,687			609,687
Art work	75,317			75,317
<b>Total Assets</b>	<b>\$ 4,071,328</b>	<b>\$ 3,514,037</b>	<b>\$ 1,029,586</b>	<b>\$ 8,614,951</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
<b><u>Current Liabilities</u></b>				
Accounts and accrued expenses payable	\$ 257,556			\$ 257,556
Annuity payment liability - current portion - Note 11	97,527			97,527
Grants payable	7,533			7,533
<b>Total Current Liabilities</b>	<b>362,616</b>			<b>362,616</b>
<b><u>Non-Current Liability</u></b>				
Annuity payment liability - Note 11	377,617			377,617
<b>Total Liabilities</b>	<b>740,233</b>			<b>740,233</b>
<b><u>NET ASSETS</u> - Notes 7, 8, and 9</b>				
Unrestricted - Operating	2,011,502			2,011,502
Unrestricted - Board designated reserve funds	900,278			900,278
Unrestricted - Board designated endowment	60,000			60,000
Unrestricted - Reserve for annuity payment liability - Note 11	359,315			359,315
Temporarily restricted		\$ 3,514,037		3,514,037
Permanently restricted			\$ 1,029,586	1,029,586
<b>Total Net Assets</b>	<b>3,331,095</b>	<b>3,514,037</b>	<b>1,029,586</b>	<b>7,874,718</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 4,071,328</b>	<b>\$ 3,514,037</b>	<b>\$ 1,029,586</b>	<b>\$ 8,614,951</b>

See accompanying notes to financial statements.

**CENTER FOR CONSTITUTIONAL RIGHTS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total All Funds</u>
<b><u>Revenue, Gains and Other Support</u></b>				
Grants and contributions from:				
Foundations	\$ 1,075,265	\$ 2,371,874		\$ 3,447,139
Individuals	1,467,414	105,269	\$ 3,000	1,575,683
Bequests	226,167		405,000	631,167
Special event income	28,428			28,428
Court awards and attorney fees	1,587,903			1,587,903
Interest and dividend income	56,818			56,818
Net realized loss on investment transactions	( 151,756)			( 151,756)
Other income	5,863			5,863
<b>Total Revenue, Gains and Other Support</b>	<u>4,296,102</u>	<u>2,477,143</u>	<u>408,000</u>	<u>7,181,245</u>
Net assets released from restrictions - Note 6	<u>2,102,787</u>	<u>( 2,102,787)</u>		<u>-</u>
<b>Total Revenue, Gains and Other Support</b>	<u>6,398,889</u>	<u>374,356</u>	<u>408,000</u>	<u>7,181,245</u>
<b><u>Expenses</u></b>				
<b>Program Services</b>				
Litigation	3,261,198			3,261,198
Education and outreach	<u>1,335,276</u>			<u>1,335,276</u>
<b>Total Program Services</b>	<u>4,596,474</u>			<u>4,596,474</u>
<b>Supporting Services</b>				
Administrative and general	622,267			622,267
Fund raising	<u>815,519</u>			<u>815,519</u>
<b>Total Supporting Services</b>	<u>1,437,786</u>			<u>1,437,786</u>
<b>Total Expenses</b>	<u>6,034,260</u>			<u>6,034,260</u>
Change in Net Assets before				
Other Changes in Net Assets	364,629	374,356	408,000	1,146,985
Other Changes in Net Assets:				
Net unrealized gains on investments	203,069			203,069
Changes in value of split-interest agreements - Note 11	( 31,836)			( 31,836)
Change in Net Assets	535,862	374,356	408,000	1,318,218
Net Assets as of June 30, 2009	<u>2,795,233</u>	<u>3,139,681</u>	<u>621,586</u>	<u>6,556,500</u>
Net Assets as of June 30, 2010	<u>\$ 3,331,095</u>	<u>\$ 3,514,037</u>	<u>\$ 1,029,586</u>	<u>\$ 7,874,718</u>

See accompanying notes to financial statements.

**CENTER FOR CONSTITUTIONAL RIGHTS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2010**

**Cash Flows From Operating Activities**

Change in Net Assets	\$ 1,318,218
Adjustments to reconcile change in Net Assets to net cash provided by operating activities	
Depreciation	128,991
Amortization of loan costs	585
Net realized loss on investment transactions	151,756
Net unrealized gains on investments	( 203,069)
Change in assets and liabilities:	
Decrease in grants and contributions receivable	30,666
Increase in accounts and accrued interest receivable	( 9,681)
Increase in prepaid expenses	( 109,796)
Decrease in accounts and accrued expenses payable	( 240,110)
Decrease in annuity payment liability	( 25,914)
Decrease in deferred revenue	( 100,000)
<b>Net Cash Provided by Operating Activities</b>	<b>941,646</b>

**Cash Flows From Investing Activities**

Acquisition of fixed assets	( 65,957)
Purchases of investments	( 6,961,728)
Proceeds from sale of investments	4,727,903
Change in cash restricted for endowment	249,934
<b>Net Cash Used in Investing Activities</b>	<b>( 2,049,848)</b>

<b>Net Decrease in Cash and Cash Equivalents</b>	<b>( 1,108,202)</b>
Cash and cash equivalents as of June 30, 2009	2,242,394
Cash and cash equivalents as of June 30, 2010	<b>\$ 1,134,192</b>

**Supplemental disclosures of cash flow information:**

Gifts of securities	\$ 236,206
Cash paid during the year for interest	\$ 3,996

See accompanying notes to financial statements.

**CENTER FOR CONSTITUTIONAL RIGHTS**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2010**

**NOTE 1 ORGANIZATION**

Center for Constitutional Rights ("CCR") is a non-profit legal and educational organization dedicated to advancing and protecting the rights guaranteed by the United States Constitution and the Universal Declaration of Human Rights. Founded in 1966 by attorneys who represented civil rights movements in the South, CCR is committed to the creative use of law as a positive force for social change.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below:

Support

Unconditional promises to give are recorded as received. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts.

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. 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 statement of activities as net assets released from restrictions.

Endowment contributions and investments are permanently restricted by donor. Investment earnings available for operations are recorded in unrestricted net assets. Investment earnings with donor restrictions are recorded in temporarily or permanently restricted net assets based on the nature of the restrictions.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in checking and money market accounts and certificates of deposit with original maturities of less than 90 days. CCR's cash balances were deposited in several financial institutions. Management believes that CCR is not exposed to any significant credit risk on cash and cash equivalents.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the statement of financial position. The basis of determining the fair value of investments is the readily determinable sales price of the investments based on prices or quotations from over-the-counter markets.

(Continue)

**CENTER FOR CONSTITUTIONAL RIGHTS**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2010**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

Board and donor designated endowment investments are classified as non-current regardless of maturity date due to restrictions limiting CCR's ability to use these investments.

Investment income or loss (including gains and losses on investments, interest and dividends) is included in the statement of activities. Realized and unrealized gains and losses allocated to the unrestricted, temporarily and permanently restricted net assets are recognized as incurred. They are recorded in the Statement of Activities as income or loss in accordance with donors restrictions.

Fixed Assets

All major acquisitions of fixed assets are capitalized and depreciated over their estimated useful lives using the straight-line method.

Charitable Gift Annuity

Gift annuities are planned giving vehicles, whereby donors gift assets in exchange for annuity payments over the lifetime of the annuitant or their beneficiaries. Assets contributed are separately invested and are used to fund the payments to the annuitants. Annuities that mature are used to fulfill the purposes that were set forth in the original annuity agreement.

Annuity Payment Liability

Annuity payment liability represents actuarially determined liabilities for obligations of gift annuity contracts.

Financial Statement Presentation

The classification of an organization's net assets and its support, revenue and expenses is based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the three classes of net assets, permanently restricted, temporarily restricted and unrestricted, be displayed in a statement of financial position and that the amounts of change in each of those classes of net assets be displayed in a statement of activities.

The classes of net assets are defined as follows:

Permanently Restricted - Net assets resulting from contributions and other inflows of assets whose use by CCR is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of CCR.

Temporarily Restricted - Net assets resulting from contributions and other inflows of assets whose use by CCR is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of CCR pursuant to those stipulations. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities.

(Continue)

**CENTER FOR CONSTITUTIONAL RIGHTS**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2010**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

Unrestricted - Board Designated Funds - Net assets consist of all monies or assets contributed to CCR which are designated by the Board of Directors to provide long-term financial support.

Unrestricted - Reserve for Annuity payment liability - Net assets reserves to fund future payments to annuitants.

Unrestricted - The part of net assets that is neither permanently nor temporarily restricted by donor-imposed stipulations.

In-Kind Contributions

In-kind contributions are reflected in the statement of activities at their fair value.

Loan Costs

Fees and other expenses associated with the line of credit are being amortized using the straight-line method over the term of the loan.

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.

Income Taxes

CCR is exempt from income taxes under Section 501(c)3 of the Internal Revenue Code and similar provisions of the State Code. Income determined to be unrelated business income is taxable.

**NOTE 3 PROMISES TO GIVE**

Unconditional promises to give as of June 30, 2010 are as follows:

Receivable in less than one year	\$ 1,621,412
Receivable in one to five years	748,488
Receivable in more than five years	<u>29,698</u>
Total unconditional promises to give	2,399,598
Less net present value discount	<u>31,887</u>
Net unconditional promises to give	<u>\$ 2,367,711</u>

Long-term promises to give are recognized at fair value, using present value techniques and a discount rate of 3.25%.

**CENTER FOR CONSTITUTIONAL RIGHTS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010**

**NOTE 4 INVESTMENTS**

CCR held \$1,979,199 in certificate of deposits with original maturity dates of greater than three months. Short-term investments are stated at fair value and consist of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation/ (Depreciation)</u>
Certificate of deposits	\$ 1,978,000	\$ 1,979,198	\$ 1,198
Equity securities	877,709	744,136	( 133,573)
Mutual funds	78,803	77,403	( 1,400)
Fixed income	314,612	324,293	9,681
Other assets	<u>22,987</u>	<u>20,190</u>	<u>( 2,797)</u>
Total	<u>\$ 3,272,111</u>	<u>\$ 3,145,220</u>	<u>(\$ 126,891)</u>

Long-term investments are stated at fair value and consist of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Depreciation</u>
Equity securities	536,616	519,602	( 17,014)
Mutual funds	70,951	65,752	( 5,199)
Fixed income	309,793	311,542	1,749
Other assets	<u>36,695</u>	<u>34,488</u>	<u>( 2,207)</u>
Investments restricted to permanent endowment	<u>\$ 954,055</u>	<u>\$ 931,384</u>	<u>(\$ 22,671)</u>

The investment returns which are all unrestricted consist of the following:

Interest and dividend income	\$ 56,818
Net realized loss on investment transactions	( 151,756)
Net unrealized gains on investments	<u>203,069</u>
Total	<u>\$ 108,131</u>

**CENTER FOR CONSTITUTIONAL RIGHTS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010**

**NOTE 5 FIXED ASSETS**

As of June 30, 2010, the costs of the assets and the related accumulated depreciation were as follows:

Building and improvements	\$ 2,093,105
Furniture and fixtures	125,235
Computer and software	141,714
Telephone system	<u>26,670</u>
	2,386,724
 Less - accumulated depreciation	 <u>1,777,037</u>
 Net	 <u>\$ 609,687</u>

Fully depreciated computer and software of \$21,433 has been disposed of during the year.

**NOTE 6 NET ASSETS RELEASED FROM RESTRICTIONS**

The amounts released during the year ended June 30, 2010 are as follows:

Satisfaction of purpose restrictions:	
Guantanamo Global Justice Initiative	\$ 187,243
International Human Rights	103,030
Global Detention and Rendition Project	226,205
Capacity Building	500,000
Internships and Fellowships	99,038
Post 9/11 Civil Liberties work	96,791
Police Accountability	170,597
Wiwa Litigation	100,000
Racial, Gender and Economic Justice	4,648
Support designated for legal cases	<u>3,387</u>
	1,490,939
 Satisfaction of time restrictions:	
General support designated for 2010	<u>611,848</u>
 Total	 <u>\$ 2,102,787</u>

**CENTER FOR CONSTITUTIONAL RIGHTS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010**

**NOTE 7 BOARD DESIGNATED RESERVE AND ENDOWMENT FUNDS**

In prior years, reserve funds were designated by the Board of Trustees to provide long-term support for the following purposes. Investment earnings from the reserve funds are added to the existing reserve funds.

Reserve for special programs and projects	\$ 365,888
Reserve for building improvements	115,020
Litigation fund	<u>419,370</u>
Total Board designated reserve funds	900,278
Board designated endowment	<u>60,000</u>
Total Board designated reserve and endowment funds	<u>\$ 960,278</u>

**NOTE 8 TEMPORARILY RESTRICTED ASSETS**

Temporarily restricted net assets as of June 30, 2010 are available for the following:

Litigation and Advocacy	\$ 1,185,661
Capacity Building	571,288
Guantanamo Global Justice Initiative	48,132
Internships and Fellowships	77,043
Global Detention and Rendition Project	566,799
Post 9/11 Civil liberties work	194,880
Police Accountability	59,403
Support designated for legal cases	2,206
The Copelon Fund for Gender Justice	18,290
General support designated for future periods	<u>790,335</u>
Total	<u>\$ 3,514,037</u>

**NOTE 9 PERMANENTLY RESTRICTED NET ASSETS**

Permanently restricted net assets of \$1,029,586 are restricted in perpetuity. The income from the related investments is expendable to support the general operations.

**NOTE 10 PENSION PLAN**

CCR sponsors a defined contribution pension plan that covers all employees who have completed one year of service. Contribution to the plan is based on three (3) percent of employees' salaries. For the year ended June 30, 2010, the amount of pension expenses is \$95,978.

**CENTER FOR CONSTITUTIONAL RIGHTS**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2010**

**NOTE 11 CHARITABLE GIFT ANNUITY**

CCR entered into charitable gift annuity contracts with several donors. The agreements provide for, among other matters, annuity payments over the lifetime of the individual donors or their designated beneficiary or beneficiaries. Annuity payment liability represents actuarially determined liabilities for obligations of gift annuity contracts. As of June 30, 2010, annuity payment liability was \$475,144. Adjustments to the annuity payment liability to reflect amortization of discount and changes in the life expectancy of the beneficiaries are recognized in the statement of activities as changes in value of split-interest agreements in the unrestricted net assets. Changes in value of split-interest agreements were \$31,836 for the year.

On August 5, 2008, State of New York Insurance Department (the "Department") issued a new regulation regarding reserves being held by charitable organizations in support of gift annuities. The new regulation requires, among other things, the minimum reserve held must be at least as great as 115% of the reserve calculated using the Department's prescribed method. To allow charitable organizations time to arrange for the larger reserves they must maintain, the Department will phase in the new reserve requirement over a three-year period beginning with year-end 2008.

Gift assets are separately invested by CCR in an annuity and reserve account. As of June 30, 2010, the annuity and reserve account had a balance of \$834,459 which exceeds the Department's required reserve amount of \$810,323 by \$24,136.

The excess of the annuity and reserve assets over annuity payment liability of \$359,315 is reflected as reserve for annuity payment liability in the unrestricted net assets in the statement of financial position.

**NOTE 12 FAIR VALUE OF FINANCIAL INSTRUMENTS**

The following methods and assumptions were used by CCR in estimating its fair value disclosures for financial instruments:

- Cash, cash equivalents, short-term unconditional promises to give and annuity payment liability: The carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.
- Short-term and endowment investments: The fair values of investments are based on quoted market prices for those or similar investments.
- Long-term unconditional promises to give: The fair value of promises to give that are due in more than one year is estimated by discounting expected future cash flows using a discount rate of 3.25%, the prime rate as of June 30, 2010.
- Annuity payment liability: The fair value is estimated based on the present value of its future cash flows and applicable mortality tables.

(Continue)

**CENTER FOR CONSTITUTIONAL RIGHTS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2010**

**NOTE 12 FAIR VALUE OF FINANCIAL INSTRUMENTS - (Continued)**

The estimated fair values of CCR's financial instruments are as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	\$ 1,134,192	\$ 1,134,192
Short-term investments	3,145,220	3,145,220
Unconditional promises to give	2,367,711	2,367,711
Endowment investments:		
Cash and cash equivalents	158,202	158,202
Long-term investments	931,384	931,384
Financial liabilities:		
Annuity payment liability	\$ 475,144	\$ 475,144

Fair Value Measurements at Reporting Date Using

	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>
Short-term investments	\$ 3,145,220	\$ 3,145,220
Endowment investments	931,384	931,384
		<u>Unobservable Inputs (Level 3)</u>
Annuity payment liability	\$ 475,144	\$ 475,144

**NOTE 13 FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs, fund raising and other activities have been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated among the program and fund raising activities benefitted.

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MEMBERS  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**  
**ON ADDITIONAL INFORMATION**

To the Board of Trustees  
Center for Constitutional Rights  
New York, New York

The financial statements of Center for Constitutional Rights, namely, the statement of financial position as of June 30, 2010 and the related statements of activities and cash flows for the year then ended and our Independent Auditors' Report thereon, are included in the preceding section of this report. Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Center for Constitutional Rights taken as a whole. The supplemental information included in page 14 is presented for the purposes of additional analysis and is not a required part of the basic financial statements of Center for Constitutional Rights. Such information has been subjected to the same auditing procedures applied in the audit of the basic financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Winnie Tam & Co., P.C.*

New York, New York  
September 2, 2010

**CENTER FOR CONSTITUTIONAL RIGHTS  
SCHEDULE OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2010**

	PROGRAM SERVICES			SUPPORTING SERVICES			Total Program and Supporting Services
	Litigation	Education and Outreach	Total	Administrative and General	Fund Raising	Total	
Salaries	\$ 1,832,427	\$ 720,720	\$ 2,553,147	\$ 330,286	\$ 450,411	\$ 780,697	\$ 3,333,844
Payroll taxes and employee benefits	478,056	188,026	666,082	86,167	117,506	203,673	869,755
<b>Total Salaries and Related Expenses</b>	<b>2,310,483</b>	<b>908,746</b>	<b>3,219,229</b>	<b>416,453</b>	<b>567,917</b>	<b>984,370</b>	<b>4,203,599</b>
Consultants	233,303	197,273	430,576	39,865	15,349	55,214	485,790
Travel expenses	185,451	33,710	219,161	1,249	23,436	24,685	243,846
Court and legal costs	49,680		49,680				49,680
Printing and publications	9,181	33,934	43,115	10,243	66,777	77,020	120,135
Telephone and communications	49,288	14,414	63,702	3,468	7,037	10,505	74,207
Postage and mailing	37,978	15,653	53,631	3,264	41,868	45,132	98,763
Supplies and minor equipment purchases	36,652	13,494	50,146	4,250	6,190	10,440	60,586
Insurance	33,260	1,944	35,204	972	1,337	2,309	37,513
Building maintenance and storage rental	76,201	18,757	94,958	26,969	12,896	39,865	134,823
Books and subscriptions	37,314	26,431	63,745	7,484	140	7,624	71,369
Legal and accounting fees				31,477		31,477	31,477
Occupancy costs	22,024	5,421	27,445	2,710	3,727	6,437	33,882
Equipment rental and maintenance	67,411	16,593	84,004	8,297	11,408	19,705	103,709
Meetings and conferences	10,340	7,385	17,725	5,579	5,183	10,762	28,487
Grant repayment	10,000		10,000				10,000
Interest expenses	3,996		3,996				3,996
Event expenses	4,380	13,742	18,122		38,065	51,773	69,895
Advertising and recruitment				13,708		13,708	13,708
Investment expenses				1,409		1,409	1,409
Amortization of loan costs				11,794		11,794	11,794
Miscellaneous	412	7,140	7,552	585		585	585
				22,172		22,172	22,172
<b>Total Expenses Before Depreciation</b>	<b>3,177,354</b>	<b>1,314,637</b>	<b>4,491,991</b>	<b>611,948</b>	<b>801,330</b>	<b>1,413,278</b>	<b>5,905,269</b>
Depreciation	83,844	20,639	104,483	10,319	14,189	24,508	128,991
<b>Total Expenses</b>	<b>\$ 3,261,198</b>	<b>\$ 1,335,276</b>	<b>\$ 4,596,474</b>	<b>\$ 622,267</b>	<b>\$ 815,519</b>	<b>\$ 1,437,786</b>	<b>\$ 6,034,260</b>

See notes in the preceding section of this schedule.