GOVERNMENT ACCOUNTABILITY PROJECT

(a not-for-profit corporation)

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

WILLIAMS, STEARNS AND ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Government Accountability Project
Washington, DC

Report on the Financial Statements

We have audited the accompanying financial statements of the Government Accountability Project (GAP) (a not-for-profit corporation), which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of activities and cash flows for the years 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.

Auditors' 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.

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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 presents fairly, in all material respects, the financial position of the Government Accountability Project, as of December 31, 2017 and 2016, and the changes in their net assets and cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses and program services expenses 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.

Williams, Stearns and Associates, P.C.

April 18, 2018

GOVERNMENT ACCOUNTABILITY PROJECT
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2017 AND 2016

	2017	2016
ASSETS		
Assets		
Cash and cash equivalents	$ 728,791	$ 518,600
Investments	526,221	299,007
GAP Litigation Funds	294,974	276,350
Interest and dividends receivable	4,837	4,837
Fees and services receivable	24,279	24,203
Prepaid expenses	38,386	8,246
Deposits	3,959	3,959
Property and equipment, net	30,396	5,908
Total assets	1,651,843	1,141,110
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	122,066	149,376
Lines of credit payable	150	150
Loan payable	-	60,000
Leases payable	18,873	-
Escrow client funds	24,391	31,349
Total liabilities	165,480	240,875
Net Assets		
Unrestricted	1,131,103	316,067
Temporarily restricted	355,260	584,168
Total net assets	1,486,363	900,235
Total liabilities and net assets	1,651,843	1,141,110

The Independent Auditors' Report and accompanying notes are integral parts of the financial statements.

GOVERNMENT ACCOUNTABILITY PROJECT
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	2017	2016
Changes in Unrestricted Net Assets:		
Support and Other Revenues:		
Contributions	$ 563,032	$ 500,600
Grants	2,324,180	1,967,974
Fees recognized	53,500	589,818
Other income	15,660	25,718
Interest and dividends	18,080	17,457
Realized gain (loss) on sale of investments	-	(2,474)
Unrealized gain (loss) on investments	8,099	837
Net assets released from restrictions	228,908	323,168
Total support and other revenue	3,211,459	3,423,098
Expenses:		
Program services	1,877,232	1,890,683
Supporting services:		
Fundraising	221,139	224,118
General and administrative	298,052	210,308
Total supporting services	519,191	434,426
Total expenses	2,396,423	2,325,109
Changes in unrestricted net assets	815,036	1,097,989
Changes in Temporarily Restricted Net Assets:		
Net assets released from restrictions	(228,908)	(323,168)
Changes in temporarily restricted net assets	(228,908)	(323,168)
Changes in net assets	586,128	774,821
Net assets - beginning	900,235	125,414
Net assets - ending	1,486,363	900,235

The Independent Auditors' Report and accompanying notes are integral parts of the financial statements.

GOVERNMENT ACCOUNTABILITY PROJECT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

INCREASE IN CASH AND EQUIVALENTS

	2017	2016
Cash Flows from Operating Activities		
Cash received from members and customers	$ 2,953,676	$ 3,163,316
Interest and dividends received	18,080	17,457
Interest paid	(2,680)	(15,791)
Cash paid to suppliers and employees	(2,443,521)	(2,458,078)
Net cash provided by operating activities	525,555	706,904
Cash Flows from Investing Activities		
Purchase of investments	(235,119)	(157,132)
Proceeds from sale of investments	-	67,769
Purchase of property and equipment	(14,204)	-
Net cash used by investing activities	(249,323)	(89,363)
Cash Flows from Financing Activities		
Payments on lines of credit	(48,149)	(381,122)
Proceeds from lines of credit	48,149	115,150
Payments on equipment leases payable	(6,041)	-
Payments on loans payable	(60,000)	(185,380)
Proceeds from loans payable	-	240,000
Net cash used by financing activities	(66,041)	(211,352)
Net Increase in Cash and Equivalents	210,191	406,189
Cash and Equivalents, beginning	518,600	112,411
Cash and Equivalents, ending	728,791	518,600

The Independent Auditors' Report and accompanying notes are integral parts of the financial statements.

GOVERNMENT ACCOUNTABILITY PROJECT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES

	2017	2016
Change in Net Assets	$ 586,128	$ 774,821
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	10,868	2,840
Realized (gain) loss on sale of investments	-	2,474
Unrealized (gain) loss on investments	(8,099)	(837)
Donated stock	(2,620)	-
Loss on disposal of fixed assets	3,762	-
Changes in assets and liabilities:		
Decrease (increase) in:		
Fees and services receivable	(76)	4,206
Grants and contributions receivable	-	75,000
Prepaid expenses	(30,140)	77
Increase (decrease) in:		
Accounts payable and accrued expenses	(27,310)	(163,103)
Escrow client funds	(6,958)	11,426
Total adjustments	(60,573)	(67,917)
Net Cash Provided by Operating Activities	525,555	706,904

GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2017 AND 2016

1. Nature of Organization

Government Accountability Project (GAP) is a not-for-profit organization incorporated in 1984 in the District of Columbia. GAP's purpose is to protect the public interest and promote government and corporate accountability by advancing occupational free speech, defending whistle blowers, and empowering citizen activists. GAP is supported primarily by grants and individual contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of GAP have been prepared on the accrual basis of accounting whereby, revenue is recognized when earned rather than when received, and expenses are recognized when the related liability is incurred rather than when paid.

Basis of Presentation

Financial statement presentation follows FASB Accounting Standards Codifications Topic 958 *Not-for-Profit Entities*. In accordance with the topic, GAP 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. GAP had no permanently restricted net assets for the years ended December 31, 2017 and 2016.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were assumed in preparing the financial statements.

2. Summary of Significant Accounting Policies (Continued)

Property, Equipment and Depreciation

Property and equipment are capitalized at cost. Donated property is recorded at market value at the time of receipt. Depreciation is provided over the estimated useful lives of the assets using the straight-line method over three to seven years. Assets costing over $1,000 are capitalized.

Functional Allocation of Expenses

The cost of providing various programs and other activities has been summarized on a functional basis in the schedule of activities and the schedule of functional expenses. Accordingly, certain costs have been allocated among programs and support services based upon personnel time spent on these activities.

Income Taxes

GAP qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is not considered to be a private foundation within the meaning of Section 509(a) of the Code. Contributions to GAP are tax deductible to donors under Section 170 of the Internal Revenue Code. GAP is required to report unrelated business income to the IRS and the District of Columbia taxing authority. GAP did not have any unrelated business income for the years ended December 31, 2017 and 2016.

GAP has adopted the accounting of uncertainty in income taxes as required by the Income Taxes Topic (Topic 740) of the FASB Accounting Standards Codification. Topic 740 requires GAP to determine whether a tax position is more likely than not to be sustained upon examination by the applicable taxing authority, including resolution of any related appeals or litigation processes, based on the technical merits of the position. The tax benefit to be recognized is measured as the largest amount of benefit that is more than fifty percent likely of being realized upon ultimate settlement, which could result in GAP recording a tax liability that would reduce GAP's net assets.

2. Summary of Significant Accounting Policies (Continued)

Income Taxes (Continued)

Management has analyzed GAP's tax positions, and has concluded that no liability for unrecognized tax benefits should be recorded related to uncertain tax positions taken on returns filed for open tax years (2014-2016), or expected to be taken in their 2017 tax return. GAP is not aware of any tax positions for which it believes that there is a reasonable possibility that the total amounts of unrecognized tax benefits will change materially in the next twelve months.

Cash and Cash Equivalents

For financial statement purposes, GAP considers all bank cash accounts and bank money market accounts to be cash and cash equivalents.

Concentration of Credit Risk

GAP maintains cash deposits with various banks. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) for up to $250,000. GAP had bank deposits at one institution that exceeded the FDIC insurance level by $459,715 and $258,482 at December 31, 2017 and 2016, respectively. GAP has not experienced any losses in such accounts. Management believes it is not exposed to any significant credit risk on cash.

Restricted and Unrestricted Revenue

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

2. Summary of Significant Accounting Policies (Continued)

Investments

At times, GAP receives contributions of marketable securities. The contributions are reported at fair market value at the time they are received. GAP's policy is normally to sell all stocks and bonds when received. During 2011, GAP received an estate bequest contribution of fixed income bonds. GAP maintained these fixed income bonds as investments as of December 31, 2017 and 2016. During 2017, GAP received donated stock with a fair market value of $2,620. GAP still held this stock as of December 31, 2017. (See Notes 3 and 4.)

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified to conform to the presentation in the current-year financial statements.

Fees and Services Receivable

Fees and services receivable are reported at their outstanding balances.

Management periodically evaluates the adequacy of the allowance for doubtful accounts by considering past receivables loss experience, known and inherent risks in the fees and services receivable population, adverse situations that may affect an entity's ability to pay, and current economic conditions.

Management determined the allowance for doubtful accounts balance as of December 31, 2017 and 2016 should be $24,034.

During the year ended December 31, 2017, there were no bad debt write offs and no adjustments to allowance for doubtful accounts.

During the year ended December 31, 2016, bad debt expense totaled $12,592 which consisted of direct write offs of $12,592 and no adjustments to allowance for doubtful accounts.

3. Fair Value Measurements

Financial Accounting Standards Board Codification 820, "Fair Value Measurements and Disclosures" establishes a framework for measuring fair value, and expands disclosures about fair value measurements, and establishes a hierarchy for valuation inputs.

The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Fair value measurement is reported in one of three levels which are determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

- Level 1 – inputs are based on unadjusted quoted prices for identical instruments traded in active markets.
- Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – inputs are generally unobservable and typically reflect managements' estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

GAP's investments are categorized as Level 1 because they are all publically traded. Other assets and liabilities are of a short term nature and the carrying amount approximates fair value.

4. Investments

Investments are carried at quoted market value of securities. Investments are composed of the following as of December 31, 2017 and 2016:

	2017	2016
INVESTMENTS		
Corporate stocks	$ 7,368	$ 4,109
Fixed income bonds	292,337	284,876
Money market funds	226,516	10,022
Total investments	526,221	299,007
RETURN ON INVESTMENTS		
Total market value of investments	$ 526,221	$ 299,007
Cost of investments	(515,413)	(296,298)
Unrealized gain (loss), end of year	10,808	2,709
Unrealized gain (loss), beginning of year	2,709	1,872
Unrealized gain (loss), current year	8,099	837
Realized gain (loss)	-	(2,474)
Total net gain (loss)	8,099	(1,637)
Interest and dividends	18,080	17,457
TOTAL RETURN (LOSS) ON INVESTMENTS	26,179	15,820

5. Property and Equipment

Property and equipment consist of the following as of December 31, 2017 and 2016:

	2017	2016
Furniture and fixtures	$ 4,072	$ 4,072
Equipment	55,373	81,752
	59,445	85,824
Less: accumulated depreciation	(29,049)	(79,916)
Property and equipment, net	30,396	5,908

5. Property and Equipment (Continued)

During 2017, GAP disposed of fixed assets with a cost basis of $65,497 and accumulated depreciation of $61,735 which resulted in a loss on disposal of $3,762.

6. Lines of Credit Payable

GAP has a line of credit with Wells Fargo Bank. Interest is computed at prime plus 1% and is payable monthly with principal payable on demand. Amounts payable at December 31, 2017 and 2016 were $150. During 2016, $64,001 was repaid and $40,150 was drawn on this line of credit. During 2017, $48,149 was repaid on this line of credit and $48,149 was drawn on this line of credit.

GAP has a line of credit with RBC Wealth Management. Interest is currently at 6.12% and is payable monthly with principal payable on demand. Amounts payable at December 31, 2017 and 2016 were $0. During 2017, there were no draws or repayments on this line of credit. During 2016, $317,121 was repaid and $75,000 was drawn on this line of credit.

7. Loans Payable

Promissory Note – FJC
During 2016, FJC, a foundation of philanthropic funds, (Foundation) loaned GAP $240,000 with interest payable quarterly at prime plus 3%. During 2016, GAP had repaid $180,000 leaving a balance of $60,000 at December 31, 2016. GAP repaid the entire balance in February 2017.

Officer Loan Payable
An officer of GAP loaned the organization $5,380 during 2015. The loan bore no interest and was still outstanding at December 31, 2015. GAP paid this loan back during 2016.

8. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes:

	2017	2016
Restricted for time	$ 355,260	$ 584,168

9. Lease Commitments

GAP leases office space in Washington, D.C. The four-year lease was to terminate on October 31, 2017. The monthly payments were $17,198 and provides for annual 3% rent increases. The lease was amended August 1, 2016, which allowed GAP to reduce its space by 2,015 square feet to 3,748 square feet. Effective November 1, 2016, the monthly rent was $12,222.

As of April 25, 2017, the lease has been extended for a period of five years commencing on November 1, 2017 and terminating on October 31, 2022 with monthly payments of $12,025 and provides for annual 3% rent increases. Total rent expense for this lease was $147,843 and $206,894 for the years ended December 31, 2017 and 2016, respectively.

As of December 31, 2017, the future minimum annual rental payments under the non-cancellable-operating lease for D.C. are:

Future Minimal Rental Payments

2018		$ 145,019
2019		149,370
2020		153,851
2021		158,466
2022		135,340
	Total	742,046

10. Pension Plan

Beginning in January of 2005, GAP employees were given the option to enroll in a qualified 403(b) (7) plan under which GAP deducts a percentage of the participant's income each pay period up to the legally allowed limit per the employee's election. The plan includes an employer's contribution of 3% of the employee's gross salary, immediately vested, with employer contributions beginning after six months for new employees. Pension expense for the years ending December 31, 2017 and 2016 was $24,130 and $31,790, respectively.

11. GAP Litigation Funds

In September 2013, GAP established a Restricted Earmarked Fund Account (EFA) in the amount of $100,000 with FJC, a Foundation of Philanthropic Funds (Foundation). The Foundation agrees that the assets will be invested and held in a money market account offered by one of the Foundations' independent fund managers. GAP retains the right to make written instructions with respect to distributions from the EFA to GAP. A fee of 15 basis points annually, based on the average daily value of the assets held in each EFA, is assessed quarterly to provide for costs of program administration.

During 2017, there were no distributions from the original fund and the fund earned $277 of interest and paid $79 of fees. The original fund had a balance of $80,415 as of December 31, 2017.

During 2016, the fund was replenished in the amount of $131,605 and distributions from the fund were authorized totaling $67,406 and the fund earned $190 of interest and paid $73 of fees. The fund had a balance of $80,211 as of December 31, 2016.

During 2015, a second fund was established in the amount of $185,000 with the Foundation and under the same terms as the original fund.

During 2016, the fund was replenished in the amount of $10,500 and this second fund earned interest income of $776 and paid $290 of fees. During 2017, the fund was replenished in the amount of $17,500 and this second fund earned $1,269 of interest and paid $349 of fees. This second fund had a balance of $214,559 and $196,139 as of December 31, 2017 and 2016.

12. Escrow Client Funds

Clients pay GAP amounts per agreements to begin work on their cases. As GAP incurs expenses on these cases, GAP can draw down on these funds. GAP deposits amounts into a trust cash account when amounts are received and sets up a client trust payable account for each client. The total in the trust cash account of $24,391 and $31,349 as of December 31, 2017 and 2016, respectively, agrees with the total of all client trust payables accounts at the end of the years.

13. Capital Leases

During 2017, GAP leased computer equipment under capital leases with a recorded cost basis of $24,914. The equipment and related liability under the capital leases were recorded at the present value of the future payments due under the leases. The related liability under the capital leases for the year ended December 31, 2017 was $18,873.

Future minimum lease payments under capital leases are:

December 31	
2018	$ 8,122
2019	8,999
2020	1,752
Total Capital Leases Payable – Equipment	18,873
Less: current portion payable	(8,122)
Total non-current portion payable	10,751

The accumulated depreciation on the leased equipment totaled $6,135 at December 31, 2017.

14. Contract Commitments

On January 6, 2017, GAP signed an Information Technology (IT) contract with a vender who will provide (IT) services as per the contract for a monthly fee of $2,090. The contract expires September 30, 2018.

On July 25, 2017, GAP signed a copier lease for a term of 63 months for a monthly fee of $865. The lease expires October 25, 2022.

On June 7, 2017, GAP signed a contract for website services of which $32,000 remains to be paid in 2018.

15. Non-Cash Transactions

During 2017, GAP received a donation of stock with a market value of $2,620 at the time of the donation.

During 2017, GAP disposed of fixed assets with a cost of $65,497 and accumulated depreciation of $61,735 which resulted in a loss on disposal of $3,762.

During 2017, GAP signed two capital leases for computer equipment totaling $24,914.

16. Subsequent Events

As required by the Subsequent Events topic (Topic 855) of the FASB Accounting Standards Codification, GAP has evaluated the impact of its financial statements and disclosures of certain transactions occurring subsequent to its year-end through April 18, 2018, which is the date GAP's financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

Supplemental Information

GOVERNMENT ACCOUNTABILITY PROJECT
SCHEDULES OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	2017				2016			
	Program Services	Fundraising	General and Administrative	Total	Program Services	Fundraising	General and Administrative	Total
Salaries	$ 823,747	$ 49,156	$ 167,640	$ 1,040,543	$ 859,995	$ 93,901	$ 118,315	$ 1,072,211
Employees benefits and taxes	197,891	10,872	33,495	242,258	283,959	21,367	32,235	337,561
Total salaries and benefits	1,021,638	60,028	201,135	1,282,801	1,143,954	115,268	150,550	1,409,772
Advertising	2,173	97	183	2,453	2,856	195	224	3,275
Board expenses	82	11	16	109	-	-	-	-
Insurance - general	6,356	589	1,352	8,297	8,425	106	326	8,857
Interest	1,886	119	675	2,680	14,019	698	1,074	15,791
Deposition and arbitration fees	22,873	941	2,774	26,588	40,432	1,885	2,744	45,061
Depreciation	6,962	426	3,480	10,868	2,434	203	203	2,840
Direct mail	55,498	88,416	9,764	153,678	20,738	24,142	2,168	47,048
Dues and subscriptions	7,070	1,740	985	9,795	8,060	380	692	9,132
Equipment rental and repairs	15,553	1,200	745	17,498	6,992	800	847	8,639
Loss on disposal of equipment	2,411	147	1,204	3,762	-	-	-	-
Miscellaneous	2,324	204	1,343	3,871	3,299	279	343	3,921
Newsletter costs	41,817	2,741	8,316	52,874	39,554	6,577	4,250	50,381
Office rent and storage	123,034	8,401	19,564	150,999	173,800	14,027	21,807	209,634
Office supplies and expense	23,267	887	2,306	26,460	23,078	908	2,108	26,094
Postage	3,953	365	866	5,184	1,892	136	217	2,245
Professional services	490,848	39,977	38,095	568,920	341,195	33,702	18,888	393,785
Telecanvassing	7,726	13,310	969	22,005	4,443	22,640	421	27,504
Telephone	14,148	765	1,838	16,751	17,693	1,332	2,043	21,068
Travel and meetings	27,613	775	2,442	30,830	37,819	840	1,403	40,062
Total expenses	1,877,232	221,139	298,052	2,396,423	1,890,683	224,118	210,308	2,325,109

See Independent Auditors' Report.

GOVERNMENT ACCOUNTABILITY PROJECT
SCHEDULE OF PROGRAM SERVICES EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Environmental and Energy (includes Nuclear)	International	National Security	Public Health & Corporate/ Government Accountability	Program Services Total
Salaries	$ 51,930	$ 40,855	$ 79,874	$ 651,088	$ 823,747
Employees benefits and taxes	12,839	12,849	20,806	151,397	197,891
Total salaries and benefits	64,769	53,704	100,680	802,485	1,021,638
Advertising	80	67	184	1,842	2,173
Board expenses	7	4	3	68	82
Insurance - general	661	310	222	5,163	6,356
Interest	165	88	58	1,575	1,886
Deposition and arbitration fees	1,055	2,113	1,314	18,391	22,873
Depreciation	652	299	72	5,939	6,962
Direct mail	3,516	2,801	4,255	44,926	55,498
Dues and subscriptions	353	208	365	6,144	7,070
Equipment rental and repairs	883	1,163	1,068	12,439	15,553
Loss on disposal of equipment	226	104	25	2,056	2,411
Miscellaneous	328	161	170	1,665	2,324
Newsletter costs	3,007	1,890	2,735	34,185	41,817
Office rent and storage	8,618	7,414	9,118	97,884	123,034
Office supplies and expense	904	686	1,013	20,664	23,267
Postage	219	225	371	3,138	3,953
Professional services	99,461	90,013	15,802	285,572	490,848
Telecanvassing	577	681	586	5,882	7,726
Telephone	947	1,017	1,235	10,949	14,148
Travel and meetings	1,168	3,438	1,703	21,304	27,613
Total expenses	187,596	166,386	140,979	1,382,271	1,877,232

See Independent Auditors' Report.

GOVERNMENT ACCOUNTABILITY PROJECT
SCHEDULE OF PROGRAM SERVICES EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2016

	Environmental and Energy (includes Nuclear)	International	National Security	Public Health & Corporate/ Government Accountability	Program Services Total
Salaries	$ 46,122	$ 118,626	$ 64,373	$ 630,874	$ 859,995
Employees benefits and taxes	13,234	63,522	13,522	193,681	283,959
Total salaries and benefits	59,356	182,148	77,895	824,555	1,143,954
Advertising	153	497	71	2,135	2,856
Board expenses	-	-	-	-	-
Insurance - general	(195)	(14)	289	8,345	8,425
Interest	431	1,549	399	11,640	14,019
Deposition and arbitration fees	979	5,242	1,203	33,008	40,432
Depreciation	163	499	22	1,750	2,434
Direct mail	1,030	3,666	778	15,264	20,738
Dues and subscriptions	260	839	352	6,609	8,060
Equipment rental and repairs	358	928	187	5,519	6,992
Loss on disposal of equipment	-	-	-	-	-
Miscellaneous	105	729	176	2,289	3,299
Newsletter costs	2,112	7,236	1,424	28,782	39,554
Office rent and storage	7,857	30,059	9,830	126,054	173,800
Office supplies and expense	1,110	2,313	694	18,961	23,078
Postage	71	290	96	1,435	1,892
Professional services	49,861	81,767	8,278	201,289	341,195
Telecanvassing	170	605	155	3,513	4,443
Telephone	774	3,236	916	12,767	17,693
Travel and meetings	601	21,658	614	14,946	37,819
Total expenses	125,196	343,247	103,379	1,318,861	1,890,683

See Independent Auditors' Report.