

**GOVERNMENT ACCOUNTABILITY
PROJECT
(a not-for-profit corporation)
FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2016 AND 2015**



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, 2016 and 2015, 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.

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, 2016 and 2015, 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.

William, Stearns and Associate, P.C.

October 4, 2017

**GOVERNMENT ACCOUNTABILITY PROJECT
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
ASSETS		
Assets		
Cash and cash equivalents	\$ 518,600	\$ 112,411
Investments	299,007	286,583
GAP Litigation Funds	276,350	201,048
Interest and dividends receivable	4,837	4,837
Fees and services receivable	24,203	28,409
Grants and contributions receivable	-	75,000
Prepaid expenses	8,246	8,323
Deposits	3,959	3,959
Property and equipment, net	<u>5,908</u>	<u>8,748</u>
 Total assets	 <u>1,141,110</u>	 <u>729,318</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	149,376	312,479
Lines of credit payable	150	266,122
Loan payable	60,000	5,380
Escrow client funds	<u>31,349</u>	<u>19,923</u>
 Total liabilities	 <u>240,875</u>	 <u>603,904</u>
Net Assets		
Unrestricted	316,067	(197,754)
Temporarily restricted	<u>584,168</u>	<u>323,168</u>
 Total net assets	 <u>900,235</u>	 <u>125,414</u>
 Total liabilities and net assets	 <u>1,141,110</u>	 <u>729,318</u>

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, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
<u>Changes in Unrestricted Net Assets:</u>		
Support and Other Revenues:		
Contributions	\$ 500,600	\$ 722,085
Grants	1,967,974	1,254,335
Fees recognized	589,818	55,569
Other income	25,718	27,122
Interest and dividends	17,457	17,616
Realized gain (loss) on sale of investments	(2,474)	15,458
Unrealized gain (loss) on investments	837	(28,586)
Net assets released from restrictions	<u>323,168</u>	<u>326,832</u>
Total support and other revenue	<u>3,423,098</u>	<u>2,390,431</u>
Expenses:		
Program services	<u>1,890,683</u>	<u>2,347,299</u>
Supporting services:		
Fundraising	224,118	250,118
General and administrative	<u>210,308</u>	<u>191,367</u>
Total supporting services	<u>434,426</u>	<u>441,485</u>
Total expenses	<u>2,325,109</u>	<u>2,788,784</u>
Changes in unrestricted net assets	<u>1,097,989</u>	<u>(398,353)</u>
<u>Changes in Temporarily Restricted Net Assets:</u>		
Net assets released from restrictions	<u>(323,168)</u>	<u>(326,832)</u>
Changes in temporarily restricted net assets	<u>(323,168)</u>	<u>(326,832)</u>
Changes in net assets	774,821	(725,185)
Net assets - beginning	<u>125,414</u>	<u>850,599</u>
Net assets - ending	<u>900,235</u>	<u>125,414</u>

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**GOVERNMENT ACCOUNTABILITY PROJECT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**

INCREASE (DECREASE) IN CASH AND EQUIVALENTS

	<u>2016</u>	<u>2015</u>
Cash Flows from Operating Activities		
Cash received from members and customers	\$ 3,163,316	\$ 2,630,151
Interest and dividends received	17,457	17,717
Interest paid	(15,791)	(17,152)
Cash paid to suppliers and employees	<u>(2,458,078)</u>	<u>(2,707,206)</u>
Net cash provided (used) by operating activities	<u>706,904</u>	<u>(76,490)</u>
Cash Flows from Investing Activities		
Purchases of investments	(157,132)	(185,000)
Proceeds from sale of investments	67,769	210,049
Purchase of property and equipment	<u>-</u>	<u>(7,177)</u>
Net cash provided (used) by investing activities	<u>(89,363)</u>	<u>17,872</u>
Cash Flows from Financing Activities		
Repayments on lines of credit	(381,122)	(192,363)
Proceeds from lines of credit	115,150	87,740
Repayments on loans payable	(185,380)	-
Proceeds from loans payable	<u>240,000</u>	<u>5,380</u>
Net cash used by financing activities	<u>(211,352)</u>	<u>(99,243)</u>
Net Increase (Decrease) in Cash and Equivalents	406,189	(157,861)
Cash and Equivalents, beginning	<u>112,411</u>	<u>270,272</u>
Cash and Equivalents, ending	<u><u>518,600</u></u>	<u><u>112,411</u></u>

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, 2016 AND 2015**

**RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH
PROVIDED (USED) BY OPERATING ACTIVITIES**

	<u>2016</u>	<u>2015</u>
Change in Net Assets	<u>\$ 774,821</u>	<u>\$ (725,185)</u>
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	2,840	6,856
Realized (gain) loss on sale of investments	2,474	(15,458)
Unrealized (gain) loss on investments	(837)	28,586
Changes in assets and liabilities:		
Decrease (increase) in:		
Fees and services receivable	4,206	(3,959)
Grants and contributions receivable	75,000	575,000
Interest and dividends receivable	-	100
Prepaid expenses	77	23,769
Deposits	-	1,736
Book inventory	-	3,087
Increase (decrease) in:		
Accounts payable and accrued expenses	(163,103)	36,258
Escrow client funds	<u>11,426</u>	<u>(7,280)</u>
Total adjustments	<u>(67,917)</u>	<u>648,695</u>
Net Cash Provided (Used) by Operating Activities	<u>706,904</u>	<u>(76,490)</u>

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

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

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, 2016 and 2015.

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.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

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 five 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, 2016 and 2015.

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.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

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 (2013-2015), or expected to be taken in their 2016 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 \$258,482 and \$0 at December 31, 2016 and 2015, respectively. GAP has not experienced any losses in such accounts. Management believes it is not exposed to any significant credit risk on cash.

Inventory

GAP maintained an inventory of books held for resale. The inventory was valued at cost using the first-in, first-out method. During 2015, GAP expensed all book inventory.

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,

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

2. Summary of Significant Accounting Policies (Continued)

Restricted and Unrestricted Revenue (Continued)

temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

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, 2016 and 2015. (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.

Accounts Receivable

Accounts 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 accounts 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, 2016 and 2015 should be \$24,034 and \$75,453, respectively.

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.

During the year ended December 31, 2015, bad debt expense totaled \$114 which consisted of direct write offs of \$114 and no adjustments to allowance for doubtful accounts.

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

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.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

4. Investments

Investments are carried at quoted market value of securities. Investments are composed of the following as of December 31, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
INVESTMENTS		
Corporate stocks	\$ 4,109	\$ 3,215
Fixed income bonds	284,876	283,258
Money market funds	<u>10,022</u>	<u>110</u>
Total investments	<u>299,007</u>	<u>286,583</u>
RETURN ON INVESTMENTS		
Total market value of investments	\$ 299,007	286,583
Cost of investments	<u>(296,298)</u>	<u>(284,712)</u>
Unrealized gain (loss), end of year	2,709	1,871
Unrealized gain (loss), beginning of year	<u>1,872</u>	<u>30,457</u>
Unrealized gain (loss), current year	837	(28,586)
Realized gain (loss)	<u>(2,474)</u>	<u>15,458</u>
Total net gain (loss)	<u>(1,637)</u>	<u>(13,128)</u>
Interest and dividends	<u>17,457</u>	<u>17,616</u>
TOTAL RETURN (LOSS) ON INVESTMENTS	<u>15,820</u>	<u>4,488</u>

5. Property and Equipment

Property and equipment consist of the following as of December 31, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Furniture and fixtures	\$ 4,072	\$ 4,072
Equipment	<u>81,752</u>	<u>81,752</u>
	85,824	85,824
Less: accumulated depreciation	<u>(79,916)</u>	<u>(77,076)</u>
Property and equipment, net	<u>5,908</u>	<u>8,748</u>

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

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, 2016 and 2015 were \$150 and \$24,001, respectively. During 2016, \$64,001 was repaid and \$40,150 was drawn on this line of credit. During 2015, \$16,744 was repaid on this line of credit and \$0 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, 2016 and 2015 were \$0 and \$242,121, respectively. During 2016, \$317,121 was repaid and \$75,000 was drawn on this line of credit. During 2015, \$175,619 was repaid and \$87,740 was drawn on this line of credit.

7. Loans Payable

Officer Loan Payable

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

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.

8. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes:

	<u>2016</u>	<u>2015</u>
Restricted for time	\$ <u>584,168</u>	\$ <u>323,168</u>

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

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 \$206,894 and \$215,362 for the years ended December 31, 2016 and 2015, respectively.

As of December 31, 2016, the future minimum annual rental payments under the non-cancellable-operating lease for D.C. are:

Future Minimal Rental Payments

2017	\$ 146,268
2018	145,019
2019	149,370
2020	153,851
2021	158,466
2022	<u>135,340</u>
Total	<u>888,314</u>

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, 2016 and 2015 was \$31,790 and \$39,482, respectively.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

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 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, distributions from the original fund were authorized totaling \$63,929 and the fund earned \$212 of interest and paid \$79 of fees. The original fund had a balance of \$15,895 as of December 31, 2015.

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 2015, this second fund earned \$244 of interest and paid \$91 of fees. This second fund had a balance of \$196,139 and \$185,153 as of December 31, 2016 and 2015.

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 \$31,349 and \$19,923 as of December 31, 2016 and 2015, respectively, agrees with the total of all client trust payables accounts at the end of the years.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

13. Contract Commitments

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

14. 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 October 4, 2017, 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.

See Independent Auditors' Report.

Supplemental Information

GOVERNMENT ACCOUNTABILITY PROJECT
SCHEDULES OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016			2015				
	Program Services	Fundraising	General and Administrative	Total	Program Services	Fundraising	General and Administrative	Total
Salaries	\$ 859,995	\$ 93,901	\$ 118,315	\$ 1,072,211	\$ 1,195,570	\$ 90,425	\$ 120,641	\$ 1,406,636
Employees benefits and taxes	283,959	21,367	32,235	337,561	340,592	18,730	35,854	395,176
Total salaries and benefits	1,143,954	115,268	150,550	1,409,772	1,536,162	109,155	156,495	1,801,812
Advertising	2,856	195	224	3,275	2,423	150	189	2,762
Board expenses	-	-	-	-	1,017	38	147	1,202
Interest	14,019	698	1,074	15,791	16,835	119	198	17,152
Insurance - general	8,425	106	326	8,857	9,982	425	1,009	11,416
Deposition and arbitration fees	40,432	1,885	2,744	45,061	22,368	1,023	2,161	25,552
Direct mail	20,738	24,142	2,168	47,048	30,651	58,206	3,151	92,008
Dues and subscriptions	8,060	380	692	9,132	7,142	302	620	8,064
Equipment rental and repairs	6,992	800	847	8,639	6,170	708	1,419	8,297
Miscellaneous	3,299	279	343	3,921	1,496	37	69	1,602
Office rent and storage	173,800	14,027	21,807	209,634	186,696	10,999	20,507	218,202
Office supplies and expense	23,078	908	2,108	26,094	18,446	492	1,473	20,411
Postage	1,892	136	217	2,245	2,546	162	171	2,879
Newsletter costs	39,554	6,577	4,250	50,381	79,422	1,322	-	80,744
Professional services	341,195	33,702	18,888	393,785	358,498	32,888	-	391,386
Telecanvassing	4,443	22,640	421	27,504	1,966	31,616	-	33,582
Telephone	17,693	1,332	2,043	21,068	21,926	1,224	2,215	25,365
Travel and meetings	37,819	840	1,403	40,062	37,478	743	1,271	39,492
Depreciation	2,434	203	203	2,840	6,075	509	272	6,856
Total expenses	1,890,683	224,118	210,308	2,325,109	2,347,299	250,118	191,367	2,788,784

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	Food Integrity	Corporate/ Government Accountability	Program Services Total
Salaries	\$ 46,122	\$ 118,626	\$ 64,373	\$ 230,217	\$ 400,657	\$ 859,995
Employees benefits and taxes	13,234	63,522	13,522	76,173	117,508	283,959
Total salaries and benefits	59,356	182,148	77,895	306,390	518,165	1,143,954
Advertising	153	497	71	409	1,726	2,856
Board expenses	-	-	-	-	-	-
Interest	431	1,549	399	2,123	9,517	14,019
Insurance - general	(195)	(14)	289	422	7,923	8,425
Deposition and arbitration fees	979	5,242	1,203	7,158	25,850	40,432
Direct mail	1,030	3,666	778	4,377	10,887	20,738
Dues and subscriptions	260	839	352	3,994	2,615	8,060
Equipment rental and repairs	358	928	187	1,691	3,828	6,992
Miscellaneous	105	729	176	673	1,616	3,299
Office rent and storage	7,857	30,059	9,830	55,232	70,822	173,800
Office supplies and expense	1,110	2,313	694	3,215	15,746	23,078
Postage	71	290	96	411	1,024	1,892
Newsletter costs	2,112	7,236	1,424	9,314	19,468	39,554
Professional services	49,861	81,767	8,278	91,143	110,146	341,195
Telecanvassing	170	605	155	890	2,623	4,443
Telephone	774	3,236	916	4,203	8,564	17,693
Travel and meetings	601	21,658	614	5,650	9,296	37,819
Depreciation	163	499	22	351	1,399	2,434
Total expenses	125,196	343,247	103,379	497,646	821,215	1,890,683

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
SCHEDULE OF PROGRAM SERVICES EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	Environmental and Energy (includes Nuclear)	International	National Security	Food Integrity	Corporate/ Government Accountability	Program Services Total
Salaries	\$ 31,042	\$ 129,973	\$ 238,498	\$ 241,612	\$ 554,445	\$ 1,195,570
Employees benefits and taxes	9,968	39,432	61,688	71,364	158,140	340,592
Total salaries and benefits	41,010	169,405	300,186	312,976	712,585	1,536,162
Advertising	33	337	446	686	921	2,423
Board expenses	47	107	185	201	477	1,017
Interest	56	221	324	402	15,832	16,835
Insurance - general	225	919	1,576	1,840	5,422	9,982
Deposition and arbitration fees	695	2,212	3,132	4,355	11,974	22,368
Direct mail	772	3,557	5,049	6,616	14,657	30,651
Dues and subscriptions	286	1,073	918	1,937	2,928	7,142
Equipment rental and repairs	291	1,633	2,234	3,016	(1,004)	6,170
Miscellaneous	28	138	337	1,065	(72)	1,496
Office rent and storage	5,235	22,473	33,724	41,518	83,746	186,696
Office supplies and expense	298	1,234	1,590	3,402	11,922	18,446
Postage	40	341	308	759	1,098	2,546
Newsletter costs	2,433	7,960	11,108	24,146	33,775	79,422
Professional services	11,126	81,825	24,849	74,820	165,878	358,498
Telecanvassing	-	-	-	-	1,966	1,966
Telephone	581	2,713	3,640	4,591	10,401	21,926
Travel and meetings	353	8,674	4,329	11,891	12,231	37,478
Depreciation	43	692	652	1,288	3,400	6,075
Total expenses	63,552	305,514	394,587	495,509	1,088,137	2,347,299

See Independent Auditors' Report.