

**GOVERNMENT ACCOUNTABILITY
PROJECT**

(a not-for-profit corporation)

FINANCIAL STATEMENTS

**FOR THE YEARS ENDED
DECEMBER 31, 2015 AND 2014**



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 statement of financial position as of December 31, 2015, and the related statements of activities and cash flows for the year 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, 2015, and the changes in their net assets and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statements

The financial statements of Government Accountability Project as of December 31, 2014, were audited by other auditors whose report dated May 12, 2015, expressed an unmodified opinion on those statements.

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, Stein and Associates, P.C.

September 8, 2016

**GOVERNMENT ACCOUNTABILITY PROJECT
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
ASSETS		
Assets		
Cash and cash equivalents	\$ 112,411	\$ 270,272
Investments	286,583	446,117
GAP Litigation Funds	201,048	79,691
Interest and dividends receivable	4,837	4,937
Fees and services receivable	28,409	24,450
Grants and contributions receivable	75,000	650,000
Prepaid expenses	8,323	32,092
Book inventory	-	3,087
Deposits	3,959	5,695
Property and equipment, net	<u>8,748</u>	<u>8,427</u>
 Total assets	 <u>729,318</u>	 <u>1,524,768</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	312,479	276,221
Lines of credit payable	266,122	370,745
Loan payable	5,380	-
Escrow client funds	<u>19,923</u>	<u>27,203</u>
 Total liabilities	 <u>603,904</u>	 <u>674,169</u>
Net Assets		
Unrestricted	(197,754)	200,599
Temporarily restricted	<u>323,168</u>	<u>650,000</u>
 Total net assets	 <u>125,414</u>	 <u>850,599</u>
 Total liabilities and net assets	 <u>729,318</u>	 <u>1,524,768</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, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<u>Changes in Unrestricted Net Assets:</u>		
Support and Other Revenues:		
Contributions	\$ 722,085	\$ 675,100
Grants	1,254,335	1,687,929
Fees recognized	55,569	422,000
Other income	27,122	24,926
Interest and dividends	17,616	18,430
Realized gain (loss) on sale of investments	15,458	(1,377)
Unrealized gain (loss) on investments	(28,586)	25,006
Net assets released from restrictions	<u>326,832</u>	<u>236,881</u>
Total support and other revenue	<u>2,390,431</u>	<u>3,088,895</u>
Expenses:		
Program services	<u>2,347,299</u>	<u>2,596,154</u>
Supporting services:		
Fundraising	250,118	209,682
General and administrative	<u>191,367</u>	<u>259,556</u>
Total supporting services	<u>441,485</u>	<u>469,238</u>
Total expenses	<u>2,788,784</u>	<u>3,065,392</u>
Changes in unrestricted net assets	<u>(398,353)</u>	<u>23,503</u>
<u>Changes in Temporarily Restricted Net Assets:</u>		
Contributions and other support	-	650,000
Net assets released from restrictions	<u>(326,832)</u>	<u>(236,881)</u>
Changes in temporarily restricted net assets	<u>(326,832)</u>	<u>413,119</u>
Changes in net assets	(725,185)	436,622
Net assets - beginning	<u>850,599</u>	<u>413,977</u>
Net assets - ending	<u><u>125,414</u></u>	<u><u>850,599</u></u>

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**GOVERNMENT ACCOUTABILITY PROJECT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

DECREASE IN CASH AND EQUIVALENTS

	<u>2015</u>	<u>2014</u>
Cash Flows from Operating Activities		
Cash received from members and customers	\$ 2,630,151	\$ 3,098,066
Interest and dividends received	17,717	18,649
Interest paid	(17,152)	(4,617)
Cash paid to suppliers and employees	<u>(2,707,206)</u>	<u>(3,378,453)</u>
Net cash used by operating activities	<u>(76,490)</u>	<u>(266,355)</u>
Cash Flows from Investing Activities		
Purchases of investments	(185,000)	(89,576)
Proceeds from sale of investments	210,049	41,005
Purchase of property and equipment	<u>(7,177)</u>	<u>(3,551)</u>
Net cash provided (used) by investing activities	<u>17,872</u>	<u>(52,122)</u>
Cash Flows from Financing Activities		
Repayments on lines of credit	(192,363)	(146,893)
Proceeds from lines of credit	87,740	385,000
Proceeds from loan payable	<u>5,380</u>	<u>-</u>
Net cash provided (used) by financing activities	(99,243)	238,107
Net Decrease in Cash and Equivalents	(157,861)	(80,370)
Cash and Equivalents, beginning	<u>270,272</u>	<u>350,642</u>
Cash and Equivalents, ending	<u><u>112,411</u></u>	<u><u>270,272</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, 2015 AND 2014**

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

	<u>2015</u>	<u>2014</u>
Change in Net Assets	<u>\$ (725,185)</u>	<u>\$ 436,622</u>
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation	6,856	7,793
Realized (gain) loss on sale of investments	(15,458)	1,377
Unrealized (gain) loss on investments	28,586	(25,007)
Changes in assets and liabilities:		
Decrease (increase) in:		
Fees and services receivable	(3,959)	22,113
Grants and contributions receivable	575,000	(384,000)
Interest and dividends receivable	100	218
Prepaid expenses	23,769	2,243
Deposits	1,736	0
Book inventory	3,087	720
Increase (decrease) in:		
Accounts payable and accrued expenses	36,258	(55,376)
Escrow client funds	<u>(7,280)</u>	<u>(273,058)</u>
Total adjustments	<u>648,695</u>	<u>(702,977)</u>
Net Cash Used by Operating Activities	<u>(76,490)</u>	<u>(266,355)</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, 2015 AND 2014**

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, 2015 and 2014.

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.

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

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, 2015 and 2014.

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.

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

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 (2012-2014), or expected to be taken in their 2015 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 \$0 and \$20,853 at December 31, 2015 and 2014, 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 maintains an inventory of books held for resale. The inventory is 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, 2015 AND 2014**

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, 2015 and 2014. (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, 2015 and 2014 should be \$75,453.

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.

During the year ended December 31, 2014, bad debt expense totaled \$19,671 which consisted of direct write offs of \$18,554 and an adjustment to decrease allowance for doubtful accounts of \$1,117.

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

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, 2015 AND 2014**

4. Investments

Investments are carried at quoted market value of securities. Investments are composed of the following as of December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
INVESTMENTS		
Corporate stocks	\$ 3,215	\$ 7,822
Fixed income bonds	283,258	306,005
Money market funds	<u>110</u>	<u>132,290</u>
Total investments	<u>286,583</u>	<u>446,117</u>
RETURN ON INVESTMENTS		
Total market value of investments	\$ 286,583	446,117
Cost of investments	<u>(284,711)</u>	<u>(415,660)</u>
Unrealized (loss) gain, end of year	1,872	30,457
Unrealized (gain) loss, beginning of year	<u>30,457</u>	<u>5,451</u>
Unrealized gain, current year	(28,585)	25,006
Realized gain (loss)	<u>15,458</u>	<u>(1,377)</u>
Total net (loss) gain	(13,458)	23,629
Interest and dividends	<u>17,616</u>	<u>18,430</u>
TOTAL RETURN (LOSS) ON INVESTMENTS	<u>4,489</u>	<u>42,059</u>

5. Property and Equipment

Property and equipment consist of the following as of December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Furniture and fixtures	\$ 4,072	\$ 4,072
Equipment	<u>81,752</u>	<u>74,575</u>
	85,824	78,647
Less: accumulated depreciation	<u>(77,076)</u>	<u>70,220</u>
	<u>8,748</u>	<u>8,427</u>

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

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, 2015 and 2014 were \$24,001 and \$40,745, respectively. During 2015, \$16,744 was repaid on this line of credit. During 2014, \$16,893 was repaid and \$25,000 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, 2015 and 2014 were \$242,121 and \$330,000, respectively. During 2015, \$175,619 was repaid and \$87,740 was drawn on this line of credit. During 2014, \$130,000 was repaid and \$360,000 was drawn on this line of credit.

7. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes:

	<u>2015</u>	<u>2014</u>
Restricted for time	\$ <u>323,168</u>	\$ <u>650,000</u>

8. Lease Commitments

GAP leases office space in Washington, D.C. under an agreement which was amended on May 3, 2013 and extended the lease for a period of four years commencing on November 1, 2013 and terminating on October 31, 2017 with monthly payments of \$17,198 and provides for annual 3% rent increases. Total rent expense for this was \$215,362 and \$207,404 for the years ended December 31, 2015 and 2014, respectively.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

8. Lease Commitments (Continued)

As of December 31, 2015, the future minimum annual rental payments under the non-cancellable-operating lease for D.C. are:

Future Minimal Rental Payments

2016	\$ 220,035
2017	<u>187,924</u>
	<u>407,959</u>

9. 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, 2015 and 2014 was \$39,482 and \$40,949, respectively.

10. 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 2014, a distribution from the fund was authorized totaling \$20,654 and the fund earned \$398 of interest and paid \$149 of fees. The fund has a balance of \$79,691 as of December 31, 2014.

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 has a balance of \$15,895 as of December 31, 2015.

See Independent Auditors' Report.

**GOVERNMENT ACCOUNTABILITY PROJECT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014**

10. GAP Litigation Funds (Continued)

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

11. Loan Payable

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

12. 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 September 8, 2016, 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

See Independent Auditors' Report.

GOVERNMENT ACCOUNTABILITY PROJECT
SCHEDULES OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

	2015				2014			
	Program Services	Fundraising	General and Administrative	Total	Program Services	Fundraising	General and Administrative	Total
		\$	\$	\$	\$	\$	\$	\$
Salaries	\$1,195,570	\$ 90,425	\$ 120,641	\$ 1,406,636	\$ 1,252,138	\$ 78,217	\$ 150,881	\$ 1,481,236
Employees benefits and taxes	340,592	18,730	35,854	395,176	376,475	18,663	39,566	434,704
Total salaries and benefits	1,536,162	109,155	156,495	1,801,812	1,628,613	96,880	190,447	1,915,940
Advertising	2,423	150	189	2,762	2,535	71	208	2,814
Board expenses	1,017	38	147	1,202	4,129	199	505	4,833
Interest	16,835	119	198	17,152	4,052	85	213	4,350
Insurance - general	9,982	425	1,009	11,416	8,329	769	714	9,812
Deposition and arbitration fees	22,368	1,023	2,161	25,552	35,458	740	1,618	37,816
Direct mail	30,651	58,206	3,151	92,008	40,747	37,805	3,945	82,497
Dues and subscriptions	7,142	302	620	8,064	17,933	876	1,685	20,494
Equipment rental and repairs	6,170	708	1,419	8,297	6,804	350	742	7,896
Miscellaneous	1,496	37	69	1,602	4,956	231	522	5,709
Office rent and storage	186,696	10,999	20,507	218,202	179,586	9,643	21,016	210,245
Office supplies and expense	18,446	492	1,473	20,411	20,767	629	1,225	22,621
Postage	2,546	162	171	2,879	5,523	145	345	6,013
Printing and newsletter	79,422	1,322	-	80,744	52,216	734	5,911	58,861
Professional fees	358,498	32,888	-	391,386	501,548	32,831	26,382	560,761
Report and publications	-	-	-	-	(1,075)	-	-	(1,075)
Telecanvassing	1,966	31,616	-	33,582	-	25,895	-	25,895
Telephone	21,926	1,224	2,215	25,365	21,336	1,074	2,335	24,745
Travel and meetings	37,478	743	1,271	39,492	56,158	342	872	57,372
Depreciation	6,075	509	272	6,856	6,539	383	871	7,793
Total expenses	2,347,299	250,118	191,367	2,788,784	2,596,154	209,682	259,556	3,065,392

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
Printing and newsletter	2,433	7,960	11,108	24,146	33,775	79,422
Professional fees	11,126	81,825	24,849	74,820	165,878	358,498
Report and publications	-	-	-	-	-	-
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

GOVERNMENT ACCOUNTABILITY PROJECT
SCHEDULE OF PROGRAM SERVICES EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Environmental and Energy (includes Nuclear)	International	National Security	Food Integrity	Corporate/ Government Accountability	Program Services Total
Salaries	\$ 21,237	\$ 103,365	\$ 238,359	\$ 290,525	\$ 598,652	\$ 1,252,138
Employees benefits and taxes	3,997	23,620	58,080	89,111	201,667	376,475
Total salaries and benefits	25,234	126,985	296,439	379,636	800,319	1,628,613
Advertising	37	251	457	679	1,111	2,535
Board expenses	36	259	642	1,041	2,151	4,129
Interest	24	178	275	425	3,150	4,052
Insurance - general	193	1,259	1,502	2,113	3,262	8,329
Deposition and arbitration fees	157	1,054	2,644	5,216	26,387	35,458
Direct mail	435	2,279	5,364	13,973	18,696	40,747
Dues and subscriptions	260	2,927	2,787	4,102	7,857	17,933
Equipment rental and repairs	82	743	1,033	1,621	3,325	6,804
Miscellaneous	42	436	1,377	992	2,109	4,956
Office rent and storage	2,006	12,278	27,731	45,164	92,407	179,586
Office supplies and expense	145	912	1,773	3,828	14,109	20,767
Postage	27	302	1,157	2,262	1,775	5,523
Printing and newsletter	473	3,430	7,935	12,431	27,947	52,216
Professional fees	44,814	38,754	34,541	129,250	254,189	501,548
Report and publications	-	-	-	-	(1,075)	(1,075)
Telecanvassing	-	-	-	-	-	-
Telephone	231	2,015	3,397	5,055	10,638	21,336
Travel and meetings	76	12,532	9,526	9,242	24,782	56,158
Depreciation	63	750	911	1,557	3,258	6,539
Total expenses	74,335	207,344	399,491	618,587	1,296,397	2,596,154