

**Audited Consolidated Financial Statements  
and Supplementary Information**

**NATIONAL IMMIGRATION FORUM, INC.  
& AFFILIATE**

*December 31, 2018*

# National Immigration Forum, Inc. & Affiliate

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# Independent Auditor’s Report on the Consolidated Financial Statements

To the Board of Directors  
National Immigration Forum, Inc.  
& Affiliate

We have audited the accompanying consolidated financial statements of the National Immigration Forum, Inc. & Affiliate (the Organization), which comprise the consolidated statements of financial position as of December 31, 2018 and 2017, and the related consolidated statements of activities and cash flows for the years then ended, the consolidated statement of functional expenses for the year ended December 31, 2018, and the related notes to the consolidated financial statements.

## Management’s Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor’s Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

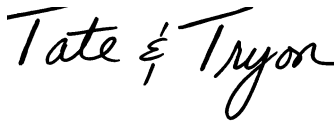
## Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of National Immigration Forum, Inc. & Affiliate as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors  
May 6, 2019  
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**Adoption of Accounting Standards Update 2016-14**

As described in Note A to the consolidated financial statements, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). As required by the FASB, the Organization adopted the provisions of ASU 2016-14 during the year ended December 31, 2018. In addition to changes in terminology used to describe categories of net assets throughout the consolidated financial statements, new disclosures were added regarding liquidity and the availability of resources and schedule of functional expenses. There was no change in the Organization's previously reported change in net assets as a result of the adoption of the ASU. Our opinion is not modified with respect to this matter.



Washington, DC  
May 6, 2019

# National Immigration Forum, Inc. & Affiliate

## Consolidated Statements of Financial Position

<b>December 31,</b>	<b>2018</b>	<b>2017</b>
<b>Assets</b>		
Cash	\$ 1,206,269	\$ 1,151,491
Investments	3,825,711	4,950,254
Accounts receivable	30,000	-
Contributions and grants receivable	650,879	1,289,410
Prepaid expenses and deposits	45,482	87,717
Furniture and equipment, net	151,838	202,429
<b>Total assets</b>	<b>\$ 5,910,179</b>	<b>\$ 7,681,301</b>
<b>Liabilities and Net Assets</b>		
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 243,029	\$ 445,787
Deferred rent	181,630	243,949
<b>Total liabilities</b>	<b>424,659</b>	<b>689,736</b>
<b>Net assets</b>		
<b>Without donor restrictions</b>		
Undesignated	2,047,214	1,970,984
Board-designated	551,556	545,581
	<b>2,598,770</b>	<b>2,516,565</b>
<b>With donor restrictions</b>	<b>2,886,750</b>	<b>4,475,000</b>
<b>Total net assets</b>	<b>5,485,520</b>	<b>6,991,565</b>
<b>Total liabilities and net assets</b>	<b>\$ 5,910,179</b>	<b>\$ 7,681,301</b>

See notes to the consolidated financial statements.

# National Immigration Forum, Inc. & Affiliate

## Consolidated Statements of Activities

<b>Year Ended December 31,</b>	<b>2018</b>	<b>2017</b>
<b>Activities without donor restrictions</b>		
Revenue		
Contributions	\$ 278,463	\$ 902,119
Awards event	194,770	228,125
Comprehensive immigration reform and integration	59,000	186,500
Interest income	24,873	15,327
Other revenue	22,096	14,232
Net assets released from restrictions	5,985,750	4,977,649
Total revenue	<b>6,564,952</b>	6,323,952
Expense		
Program services		
Communications	1,885,445	1,205,900
Constituencies - Reform	1,376,903	1,390,641
Constituencies - Integration	1,114,478	1,470,652
Policy	852,897	995,979
Awards event	297,915	313,303
Associates and governance	150,035	112,889
Total program services	<b>5,677,673</b>	5,489,364
Supporting services		
Management and general	312,912	373,233
Fundraising	492,162	302,264
Total supporting services	<b>805,074</b>	675,497
Total expenses	<b>6,482,747</b>	6,164,861
Change in net assets without donor restrictions	<b>82,205</b>	159,091
<b>Activities with donor restrictions</b>		
Contributions and grants	4,397,500	5,927,000
Net assets released from restrictions	<b>(5,985,750)</b>	<b>(4,977,649)</b>
Change in net assets with donor restrictions	<b>(1,588,250)</b>	949,351
<b>Change in net assets</b>	<b>(1,506,045)</b>	1,108,442
Net assets, beginning of year	6,991,565	5,883,123
<b>Net assets, end of year</b>	<b>\$ 5,485,520</b>	<b>\$ 6,991,565</b>

See notes to the consolidated financial statements.

# National Immigration Forum, Inc. & Affiliate

## Consolidated Schedule of Functional Expenses Year Ended December 31, 2018

	Program Services							Supporting Services			Total
	Communications	Constituencies - Reform	Constituencies - Integration	Policy	Awards Event	Associates and Governance	Total Program Services	Management and General	Fundraising	Total Supporting Services	
Salaries and benefits	\$ 655,961	\$ 367,019	\$ 392,916	\$ 608,666	\$ 134,769	\$ 75,779	\$ 2,235,110	\$ 267,031	\$ 226,043	\$ 493,074	\$ 2,728,184
Professional fees	664,322	757,636	549,226	67,660	28,705	43,262	2,110,811	9,476	151,822	161,298	2,272,109
Travel and conference	64,514	172,093	91,926	23,934	93,693	15,309	461,469	754	46,040	46,794	508,263
Advertising	261,950						261,950			-	261,950
Occupancy	59,442	31,533	37,024	60,890	11,712	7,421	208,022	17,880	21,059	38,939	246,961
Dues and publications	121,362	3,778	3,100	30,838	290	212	159,580	468	13,437	13,905	173,485
Other expenses	16,817	28,666	16,719	23,123	22,714	4,432	112,471	6,116	23,938	30,054	142,525
Depreciation expense	22,127	7,690	14,427	22,433	3,955	2,387	73,019	7,327	5,484	12,811	85,830
Telephone	18,950	8,488	9,140	15,353	2,077	1,233	55,241	3,860	4,339	8,199	63,440
<b>Total</b>	<b>\$ 1,885,445</b>	<b>\$ 1,376,903</b>	<b>\$ 1,114,478</b>	<b>\$ 852,897</b>	<b>\$ 297,915</b>	<b>\$ 150,035</b>	<b>\$ 5,677,673</b>	<b>\$ 312,912</b>	<b>\$ 492,162</b>	<b>\$ 805,074</b>	<b>\$ 6,482,747</b>

See notes to the consolidated financial statements.

# National Immigration Forum, Inc. & Affiliate

## Consolidated Statements of Cash Flows

<i>Year Ended December 31,</i>	<b>2018</b>	<b>2017</b>
<b>Cash flows from operating activities</b>		
Change in net assets	\$ (1,506,045)	\$ 1,108,442
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	85,830	82,672
Changes in assets and liabilities:		
Accounts receivable	(30,000)	10,000
Contributions and grants receivable	638,531	(683,690)
Prepaid expenses and deposits	42,235	(6,600)
Accounts payable and accrued expenses	(202,758)	218,098
Deferred rent	(62,319)	(55,225)
Total adjustments	471,519	(434,745)
Net cash (used in) provided by operating activities	(1,034,526)	673,697
<b>Cash flows from investing activities</b>		
Sales of investments	1,671,543	1,387,842
Purchases of investments	(547,000)	(1,535,801)
Purchases of furniture and equipment	(35,239)	(65,828)
Net cash provided by (used in) investing activities	1,089,304	(213,787)
<b>Net increase in cash and cash equivalents</b>	<b>54,778</b>	<b>459,910</b>
Cash, beginning of year	1,151,491	691,581
<b>Cash, end of year</b>	<b>\$ 1,206,269</b>	<b>\$ 1,151,491</b>

See notes to the consolidated financial statements.



# National Immigration Forum, Inc. & Affiliate

## Notes to the Consolidated Financial Statements

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### A. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: The National Immigration Forum, Inc. (the Forum), founded in 1982, is an organization that embraces and upholds America's tradition as a nation of immigrants. The Forum advocates and builds public support for public policies that welcome immigrants and refugees and that are fair and supportive to newcomers in our country. The Forum employs a combination of advocacy, media work, targeted research, training, and public education to provide data to policy-makers, the press, and the public about the contributions of immigrants to American society.

America is Better (AIB) (formerly National Immigration Forum Action Fund) was formed in 2009 for the purposes of increasing the profile of policy issues that affect immigrants and influencing federal legislation for the benefit of immigrants.

Principles of consolidation: The consolidated financial statements include the accounts of the National Immigration Forum, Inc. and America is Better (collectively referred to as the Organization). Significant intra-entity accounts and transactions have been eliminated in consolidation.

Income tax status: The Forum is exempt from the payment of income taxes on its exempt activities under Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation within the meaning of Section 509(a)(1) of the Internal Revenue Code.

AIB is exempt from the payment of income taxes on its exempt activities under Section 501(c)(4) of the Internal Revenue Code.

Basis of accounting: The consolidated financial statements have been prepared using the accrual basis of accounting. Revenues are recognized when earned and expenses when the obligations are incurred.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from estimates.

Accounts receivable: Accounts receivable primarily consist of events receivable. Accounts receivable are presented at the net amount due to the Organization. The Organization's management periodically reviews the status of all accounts receivable balances for collectability. Each balance is assessed based on management's knowledge of the customer, the Organization's relationship with the customer, and the age of the receivable balance. As a result of these reviews, customer balances deemed to be uncollectible are charged directly to bad debt expense. Management believes that the use of the direct write-off method approximates the results that would be presented if an allowance for bad debts had been recorded.

# National Immigration Forum, Inc. & Affiliate

## Notes to the Consolidated Financial Statements

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### A. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Contributions and grants receivable: Unconditional promises to give are recognized as revenue in the period the promises are received. The management of the Organization reviews the collectability of the contribution and grants receivable on a regular basis. No reserve for doubtful accounts has been established because management expects to collect all contributions and grants receivable in full.

Net assets: For consolidated financial statement purposes, net assets are classified as follows:

Without donor restrictions: Represents the portion of net assets whose use is not restricted by donors, even though their use may be limited in other respects, such as by board designation.

*Undesignated* – Represents the funds that are available to support the Organization's general operations.

*Board-designated* – In 2005, the board established a reserve fund in case of emergencies. The funds are to be invested and used only as directed by the board. As of December 31, 2018 and 2017, the board-designated reserve was \$551,556 and \$545,581, respectively.

With donor restrictions: Represents the portion of net assets whose use by the Organization has been restricted by donors with specified time or purpose limitations (see Note G).

Contributions and grants: Contributions and grants are recognized as revenue when received or unconditionally promised. Contributions are recorded depending upon the existence and/or nature of donor restrictions. Support that is restricted by the donor is reported as an increase in net assets with donor restriction when the contribution is recognized. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), the amounts are reclassified to net assets without donor restriction and reported in the consolidated statements of activities as net assets released from restrictions. The Organization has not received any support with donor restrictions in perpetuity.

Functional allocation of expense: The costs of the Organization's programs and supporting activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Allocable costs include operations, finance, information technology support, Board of Directors, and executive administration.

New accounting principle: The Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). The Organization adopted the provisions of ASU 2016-14 during the year ended December 31, 2018. In addition to changes in terminology used to describe categories of net assets throughout the financial statements, new disclosures were added regarding liquidity and the availability of resources and schedule of functional expenses.

Subsequent events: Subsequent events have been evaluated through May 6, 2019, which is the date the consolidated financial statements were available to be issued.

# National Immigration Forum, Inc. & Affiliate

## Notes to the Consolidated Financial Statements

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### B. CREDIT AND MARKET RISKS

Credit risk: The Organization maintains demand deposits with commercial banks and certificates of deposit and money market funds with financial institutions. At times, certain balances held within these accounts may not be fully guaranteed or insured by the U.S. federal government. The uninsured portions of cash and money market accounts are backed solely by the assets of the underlying institution. As such, the failure of an underlying institution could result in financial loss to the Organization.

Market value risk: The Organization also invests some of its funds in professionally managed portfolios that contains certificates of deposit. Such investments are exposed to market and credit risks. As a result, the investment balances reported in the accompanying financial statements may not be reflective of the portfolio's value during subsequent periods.

### C. INVESTMENTS

Investments consisted of the following at December 31,:

	2018	2017
Investments at cost		
Money market funds	\$ 3,279,298	\$ 4,770,321
Certificates of deposit	546,413	179,933
	<u>\$ 3,825,711</u>	<u>\$ 4,950,254</u>

### D. CONTRIBUTIONS AND GRANTS RECEIVABLE

At December 31, 2018 and 2017, contributions and grants receivable totaled \$650,879 and \$1,289,410, respectively. Contributions and grants receivable at December 31, 2018 are expected to be collected during the year ending December 31, 2019.

# National Immigration Forum, Inc. & Affiliate

## Notes to the Consolidated Financial Statements

### E. LIQUIDITY

The Organization invests cash balances in excess of immediate liquidity needs in accordance with its investment policy. The following provides a summary of financial assets available for general expenditures at December 31, 2018:

Cash and cash equivalents	\$ 1,206,269
Investments	3,825,711
Accounts receivable	30,000
Contributions and grants receivable	<u>650,879</u>
Subtotal financial assets	5,712,859
Amounts not available within one year	
Certificates of deposit	(546,413)
Net assets with donor restrictions	<u>(2,886,750)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><b>\$ 2,279,696</b></u>

The Organization's Board of Directors has designated a portion of its net assets without donor restriction. While board-designated net assets are invested to achieve long-term appreciation in addition to current income, such funds remain available and may be spent within one year at the discretion of the Board of Directors. Thus, they are included within the funds available for general expenditures total presented above.

### F. FURNITURE AND EQUIPMENT

The Organization capitalizes all furniture and equipment acquisitions in excess of \$1,000. Furniture and equipment assets are recorded at cost. Depreciation is provided on a straight-line basis over the estimated useful lives of assets ranging from three to ten years.

Furniture and equipment consisted of the following at December 31,:

	2018	2017
Furniture and equipment	\$ 471,656	\$ 436,418
Leasehold improvements	<u>491,482</u>	<u>491,482</u>
	963,138	927,900
Accumulated depreciation	<u>(811,300)</u>	<u>(725,471)</u>
	<u><b>\$ 151,838</b></u>	<u><b>\$ 202,429</b></u>

# National Immigration Forum, Inc. & Affiliate

## Notes to the Consolidated Financial Statements

### G. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes at December 31,:

	2018	2017
Constituencies - integration and reform program restricted	\$ 2,235,871	\$ 3,185,590
General support / time restricted	650,879	1,289,410
	<u>\$ 2,886,750</u>	<u>\$ 4,475,000</u>

### H. RETIREMENT PLAN

The Organization has established a 401(k) retirement plan. An employee becomes eligible to participate once they have attained the age of eighteen and completed six months of service. Employer contributions to the 401(k) plan consist of discretionary amounts based on employee salary, years of service and total salary of all the participants. The Organization made contributions to the plan of \$104,342 and \$76,907 for the years ended December 31, 2018 and 2017, respectively.

### I. LINE OF CREDIT

In March 2015, the Organization obtained a line of credit of \$450,000. Under the terms of the line of credit, interest on the outstanding balance is calculated monthly using the London Interbank Offering Rate (LIBOR) plus a determined spread percentage. There is no termination date for the line-of-credit. There were no draws or repayments on the line of credit during the years ended December 31, 2018 and 2017.

### J. COMMITMENTS AND CONTINGENCIES

Lease commitments: The Organization leases office space in Washington, D.C. under a lease which expires on May 31, 2021. The base rent increases annually based on scheduled increases provided for in the lease. Under the terms of the lease, the lessor provided lease incentives totaling approximately \$371,150 to build out the office space. Under accounting principles generally accepted in the United States of America, all rental payments, including fixed rent increases, are recognized on a straight-line basis as an offset to rent expense. The difference between the straight-line rent expense and the required lease payments, as well as any unamortized lease incentives, is reflected as deferred rent in the accompanying consolidated statements of financial position.

# National Immigration Forum, Inc. & Affiliate

## Notes to the Consolidated Financial Statements

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### J. COMMITMENTS AND CONTINGENCIES - CONTINUED

The Organization also maintains an operating lease for a copier, which expires in 2018. Future minimum payments under the terms of these lease agreements for future years are as follows:

Year Ending December 31,	
2019	\$ 297,377
2020	305,437
2021	<u>130,188</u>
	<u>\$ 733,002</u>

Total rent expense attributable to the Organization's office space for the years ended December 31, 2018 and 2017 was \$240,721 and \$243,104, respectively.

T A T E



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A Professional Corporation

Certified Public

Accountants

and Consultants

## Independent Auditor’s Report on the Supplementary Information

To the Board of Directors  
National Immigration Forum, Inc. & Affiliate

We have audited the consolidated financial statements of National Immigration Forum, Inc. & Affiliate (the Organization) as of and for the year ended December 31, 2018, and have issued our report thereon dated May 6, 2019, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating statement of financial position, consolidating statement of activities, schedule of functional expenses – National Immigration Forum, Inc. Only (supplementary information) and schedule of functional expenses – America is Better Only (supplementary information) are presented for the purposes of additional analysis rather than to present the financial position and results of operation of the individual entities, and are not a required part of the consolidated 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 consolidated financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Washington, DC  
May 6, 2019

2021 L STREET, NW

SUITE 400

WASHINGTON, DC

20036

TELEPHONE

202/293-2200

FACSIMILE

202/293-2208

# National Immigration Forum, Inc. & Affiliate

## Consolidating Statement of Financial Position Year Ended December 31, 2018

	Forum	AIB	Eliminations	Total
<b>Assets</b>				
Cash	\$ 247,288	\$ 958,981	\$ -	\$ 1,206,269
Investments	3,574,552	251,159	-	3,825,711
Accounts receivable	20,000	10,000	-	30,000
Contributions and grants receivable	625,879	25,000	-	650,879
Due from America is Better	3,362	-	(3,362)	-
Prepaid expenses and deposits	45,482	-	-	45,482
Furniture and equipment, net	151,838	-	-	151,838
<b>Total assets</b>	<b>\$ 4,668,401</b>	<b>\$ 1,245,140</b>	<b>\$ (3,362)</b>	<b>\$ 5,910,179</b>
<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
Accounts payable and accrued expenses	\$ 239,029	\$ 4,000	\$ -	\$ 243,029
Due to Forum	-	3,362	(3,362)	-
Deferred rent	181,630	-	-	181,630
<b>Total liabilities</b>	<b>420,659</b>	<b>7,362</b>	<b>(3,362)</b>	<b>424,659</b>
<b>Net assets</b>				
<b>Without donor restrictions</b>				
Undesignated	1,270,103	706,111	71,000	2,047,214
Board-designated	551,556	-	-	551,556
	1,821,659	706,111	71,000	2,598,770
<b>With donor restrictions</b>	<b>2,426,083</b>	<b>531,667</b>	<b>(71,000)</b>	<b>2,886,750</b>
<b>Total net assets</b>	<b>4,247,742</b>	<b>1,237,778</b>	<b>-</b>	<b>5,485,520</b>
<b>Total liabilities and net assets</b>	<b>\$ 4,668,401</b>	<b>\$ 1,245,140</b>	<b>\$ (3,362)</b>	<b>\$ 5,910,179</b>



# National Immigration Forum, Inc. & Affiliate

## Consolidating Statement of Activities Year Ended December 31, 2018

	Forum	AIB	Eliminations	Total
<b>Unrestricted activities</b>				
Revenue				
Contributions	\$ 278,325	\$ 138	\$ -	\$ 278,463
Awards event	164,770	30,000	-	194,770
Comprehensive immigration reform and integration	59,000	-	-	59,000
Interest income	23,877	996	-	24,873
Other revenue	22,096	-	-	22,096
Net assets released from restrictions	4,767,417	1,218,333	-	5,985,750
<b>Total revenue</b>	<b>5,315,485</b>	<b>1,249,467</b>	<b>-</b>	<b>6,564,952</b>
Expense				
Program services				
Communications	1,488,193	397,252	-	1,885,445
Constituencies - Reform	867,014	509,889	-	1,376,903
Constituencies - Integration	1,114,478	-	-	1,114,478
Policy	791,538	61,359	-	852,897
Awards event	246,023	51,892	-	297,915
Associates and governance	117,906	32,129	-	150,035
<b>Total program services</b>	<b>4,625,152</b>	<b>1,052,521</b>	<b>-</b>	<b>5,677,673</b>
Supporting services				
Management and general	230,583	82,329	-	312,912
Fundraising	387,556	104,606	-	492,162
<b>Total supporting services</b>	<b>618,139</b>	<b>186,935</b>	<b>-</b>	<b>805,074</b>
<b>Total expenses</b>	<b>5,243,291</b>	<b>1,239,456</b>	<b>-</b>	<b>6,482,747</b>
<b>Change in unrestricted net assets</b>	<b>72,194</b>	<b>10,011</b>	<b>-</b>	<b>82,205</b>
<b>Temporarily restricted activities</b>				
Contributions and grants	2,897,500	1,500,000	-	4,397,500
Net assets released from restrictions	(4,767,417)	(1,218,333)	-	(5,985,750)
<b>Change in temporarily restricted net assets</b>	<b>(1,869,917)</b>	<b>281,667</b>	<b>-</b>	<b>(1,588,250)</b>
<b>Change in net assets</b>	<b>(1,797,723)</b>	<b>291,678</b>	<b>-</b>	<b>(1,506,045)</b>
Net assets, beginning of year	6,045,465	946,100	-	6,991,565
<b>Net assets, end of year</b>	<b>\$ 4,247,742</b>	<b>\$ 1,237,778</b>	<b>\$ -</b>	<b>\$ 5,485,520</b>

# National Immigration Forum, Inc. & Affiliate

## Schedule of Functional Expenses – National Immigration Forum, Inc Only Year Ended December 31, 2018

	Program Services							Supporting Services					Total
	Communications	Constituencies - Integration	Constituencies - Reform	Policy	Awards Event	Associates and Governance	Total Program Services	Management and General	Fundraising	Total Supporting Services			
Consultants	\$ 558,329	\$ 543,205	\$ 473,779	\$ 54,323	\$ 22,859	\$ 31,771	\$ 1,684,266	# \$ 5,436	\$ 142,984	\$ 148,420	\$ 1,832,686		
Salaries	443,021	319,292	153,965	449,146	79,189	47,788	1,492,401	- 146,687	109,795	256,482	1,748,883		
Travel	51,247	77,989	119,703	21,534	20,749	8,603	299,825	- 389	37,977	38,366	338,191		
Office rent	55,261	36,247	19,076	56,652	9,070	6,226	182,532	- 12,839	14,984	27,823	210,355		
Health Ins.	51,205	32,886	17,800	52,068	9,327	5,229	168,515	- 17,038	13,024	30,062	198,577		
FICA	34,495	22,617	11,790	35,179	5,993	3,774	113,848	- 11,560	8,693	20,253	134,101		
Rent Space mtg.	7,267	13,937	15,390	2,400	64,444	3,206	106,644	- 365	8,063	8,428	115,072		
Dues and Pubs	69,362	3,100	3,778	22,838	290	212	99,580	- 468	13,437	13,905	113,485		
Advertising	101,950	-	-	-	-	-	101,950	-	-	-	101,950		
Retirement Plan	23,297	15,156	8,126	23,580	4,191	2,494	76,844	- 7,684	5,755	13,439	90,283		
Depreciation expense	22,127	14,428	7,690	22,433	3,955	2,387	73,020	- 7,326	5,484	12,810	85,830		
Telephone	10,781	6,948	4,700	11,729	1,363	823	36,344	- 2,525	3,185	5,710	42,054		
Professional Development	25,789	914	1,112	1,521	251	151	29,738	- 464	486	950	30,688		
Printing	2,065	7,817	4,571	1,739	9,154	762	26,108	- 568	2,722	3,290	29,398		
Accounting Fees	6,736	4,392	2,341	6,829	1,204	727	22,229	- 2,230	1,669	3,899	26,128		
Organizational Support	1,289	841	11,001	9,307	230	139	22,807	- 427	319	746	23,553		
Office supplies	3,410	2,959	2,938	3,411	7,251	1,218	21,187	- 1,106	914	2,020	23,207		
Conference calls	5,788	2,192	3,127	3,459	579	349	15,494	- 1,072	819	1,891	17,385		
Commissary	2,705	2,235	1,899	3,424	4,248	958	15,469	- 502	1,049	1,551	17,020		
Postage	237	571	513	240	42	99	1,702	- 79	11,637	11,716	13,418		
Disability Ins.	2,764	1,816	992	2,765	502	308	9,147	- 2,571	645	3,216	12,363		
Insurance	2,097	1,367	729	2,126	375	226	6,920	- 694	520	1,214	8,134		
Unemployment ins.	1,796	1,148	414	2,068	223	165	5,814	- 781	683	1,464	7,278		
Vacation accrual	-	-	-	-	-	-	-	- 6,877	-	6,877	6,877		
Equipment purchases	2,862	774	434	1,142	197	119	5,528	- 365	273	638	6,166		
Income tax	820	535	285	831	147	88	2,706	- 271	203	474	3,180		
Bank charges	559	364	194	566	100	60	1,843	- 185	1,011	1,196	3,039		
Recruitment	364	30	196	47	8	5	650	- 15	1,181	1,196	1,846		
Legal services	468	572	216	106	19	11	1,392	- 35	26	61	1,453		
Couriers	96	142	253	69	12	7	579	- 22	17	39	618		
Equipment rent/maint	6	4	2	6	51	1	70	- 2	1	3	73		
<b>Total</b>	<b>\$ 1,488,193</b>	<b>\$ 1,114,478</b>	<b>\$ 867,014</b>	<b>\$ 791,538</b>	<b>\$ 246,023</b>	<b>\$ 117,906</b>	<b>\$ 4,625,152</b>	<b>\$ 230,583</b>	<b>\$ 387,556</b>	<b>\$ 618,139</b>	<b>\$ 5,243,291</b>		

# National Immigration Forum, Inc. & Affiliate

## Schedule of Functional Expenses – America is Better Only Year Ended December 31, 2018

	Program Services						Supporting Services					Total
	Communications	Constituencies - Reform	Policy	Awards Event	Associates and Governance	Total Program Services	Management and General	Fundraising	Total Supporting Services			
Salaries	\$ 86,553	\$ 150,343	\$ 37,756	\$ 30,671	\$ 13,925	\$ 319,248	\$ 59,884	\$ 76,212	\$ 136,096	\$ 455,344		
Consultants	71,991	278,351	4,415	4,037	10,153	368,947	658	5,837	6,495	375,442		
Advertising	160,000	-	-	-	-	160,000	-	-	-	160,000		
Dues and Pubs	52,000	-	8,000	-	-	60,000	-	-	-	60,000		
Travel	6,000	37,000	-	-	2,000	45,000	-	-	-	45,000		
Office rent	1,313	12,021	3,090	2,394	1,076	19,894	4,671	5,801	10,472	30,366		
Health Ins.	5,369	10,219	2,735	2,006	890	21,219	3,936	4,649	8,585	29,804		
FICA	4,235	7,458	1,864	1,503	681	15,741	2,925	3,746	6,671	22,412		
Retirement Plan	2,712	4,723	1,200	969	439	10,043	1,893	2,389	4,282	14,325		
Rent Space mtg.	-	-	-	8,500	1,500	10,000	-	-	-	10,000		
Commissary	1,331	2,311	580	472	214	4,908	921	1,172	2,093	7,001		
Office supplies	1,250	2,177	548	444	201	4,620	867	1,103	1,970	6,590		
Unemployment ins.	167	657	173	74	29	1,100	4,959	141	5,100	6,200		
Accounting Fees	760	1,321	332	269	122	2,804	530	672	1,202	4,006		
Conference calls	2,190	330	83	67	31	2,701	132	167	299	3,000		
Printing	285	1,145	124	101	396	2,051	197	251	448	2,499		
Disability Ins.	348	533	132	120	56	1,189	236	308	544	1,733		
Postage	-	-	-	-	-	-	-	1,500	1,500	1,500		
Legal services	151	263	66	54	319	853	105	133	238	1,091		
Organizational Support	190	330	83	67	31	701	132	167	299	1,000		
Telephone	190	330	83	67	31	701	132	167	299	1,000		
Insurance	190	330	83	67	31	701	132	167	299	1,000		
Bank charges	27	47	12	10	4	100	19	24	43	143		
<b>Total</b>	<b>\$ 397,252</b>	<b>\$ 509,889</b>	<b>\$ 61,359</b>	<b>\$ 51,892</b>	<b>\$ 32,129</b>	<b>\$ 1,052,521</b>	<b>\$ 82,329</b>	<b>\$ 104,606</b>	<b>\$ 186,935</b>	<b>\$ 1,239,456</b>		