ADVANCING FAIRNESS IN AN ERA OF CHANGE

The year 2008 was a time of historic change, marked by the election of the nation’s first black president. As we reflect on this landmark event, it illuminates for us the racial and ethnic injustices that still persist in the criminal justice system. The Sentencing Project’s work in addressing these issues is as critical now as in decades before—to ensure fairness, strengthen communities, and restore faith in the system of justice.

During the year we made significant strides in advancing responsible and proactive public policy toward greater fairness in the criminal justice system. We championed the use of racial impact statements to analyze proposed sentencing legislation, which led Iowa and Connecticut to become the first states in the nation to adopt such measures. The practitioner manual we published and broadly disseminated in September, Reducing Racial Disparity in the Criminal Justice System, is now being used by judges, corrections officials, and grassroots groups nationally.

We continued to play a prominent role in campaigning for fairness in crack cocaine sentencing, amplifying the issue in the national media and inspiring debate on Capitol Hill. We were gratified at year’s end when the new administration identified eliminating the sentencing disparity as one of its civil rights priorities.

As we enter 2009 and the beginnings of a new administration, we are hopeful for continued prospects for reform. Troubling as the fiscal crisis is, it nevertheless calls attention to the costly overuse of incarceration and lends support to our call for more rational public safety policies. And there is growing recognition—among both policymakers and the public—that effective crime control must involve not only policing and sentencing, but also prevention, education, treatment, community engagement, and reentry services. The Sentencing Project is building on this momentum to advocate for broad-based policies and practices that are grounded in creating opportunity to improve the lives of individuals, families and communities. Surely that is a perspective that should be of interest and concern to all Americans.
We have been a leading voice for criminal justice reform since 1986, but we have not acted alone. Our work has been made possible by the support of our loyal foundation partners and generous individual contributors. We are grateful for your commitment to what can be a long process, and one in which incremental improvements can sometimes be our greatest victories.

We embrace the new era of change, a time we hope will be pivotal for progress in criminal justice reform. The Sentencing Project will remain focused on building on the accomplishments we have made in the past year, and the past two decades, toward more fair and equal justice, and a better means of promoting public safety.

In this spirit of hope, but fueled by vigilance, we thank you for the strong support which makes our work possible.

Marc Mauer
Executive Director
April 2009
FOCUSING POLICYMakers ON SOLUTIONS

States Enact Racial Impact Legislation

A cornerstone of The Sentencing Project’s racial justice reform agenda was laid in April, when Iowa became the first state in the nation to require the use of racial impact statements to evaluate new sentencing policies before they are enacted. Connecticut quickly followed by adopting racial impact statement requirements in May. Both states were identified in our 2007 report, Uneven Justice: State Rates of Incarceration by Race and Ethnicity, as among the five in which African Americans are incarcerated at more than ten times the rate of whites. The Sentencing Project has been promoting the idea of racial impact statements as a tool for policymakers since 2006.

Evaluation of Fairness in Federal Justice Administration Introduced

We also worked to develop solutions to disparities in the federal justice system in 2008. The office of then-Senator Joseph Biden invited The Sentencing Project and the American Bar Association to collaborate on a mechanism to evaluate the racial and ethnic fairness of federal prosecutorial policies and practice. In July, Senator Biden introduced the bipartisan Justice Integrity Act, which would mandate pilot programs in ten federal districts to evaluate fairness in the practices of U.S. Attorney offices. After Senator Biden was elected Vice President, we worked with Maryland Senator Benjamin Cardin, who has agreed to sponsor the legislation in the 111th Congress.

IMPROVING POSSIBILITIES FOR INDIVIDUALS RE-ENTERING SOCIETY

Second Chance Act Signed into Law

The more than 700,000 individuals each year who return to the community after a period of incarceration face tremendous obstacles to success, increasing the likelihood that they will return to prison. The Sentencing Project joined the coalition advocating for passage of the
Second Chance Act that authorized $330 million for drug treatment and job training for people released from prison, as well as supportive programming for children of incarcerated parents. In April, marking what co-sponsor Representative Danny Davis called “the end of the beginning,” President Bush signed the Second Chance Act.

DEFINING A NATIONAL AGENDA FOR REFORM

Incoming Administration Cites Ending Crack Sentencing Disparity as a Top Priority
In a presidential election year, The Sentencing Project collaborated with other prominent criminal justice, juvenile justice reform and civil rights organizations to prepare policy recommendations for the incoming administration. Immediately after the election, the 2009 Criminal Justice Transition Coalition delivered “Smart on Crime: Recommendations for the Next Administration and Congress” to the Obama/Biden transition team, and our staff met with President-Elect Obama’s representatives. The need to eliminate the disparity in crack cocaine sentences, a longstanding priority of The Sentencing Project, was identified by the Obama/Biden transition team as a top civil rights priority.

IMPACTING THE DEBATE WITH RESEARCH

New Examination of Drug War’s Impact
The Sentencing Project contributed more groundbreaking research to the national debate on drug policy with Disparity by Geography: The War on Drugs in America’s Cities, a first-of-its-kind analysis of more than 20 years of city-level drug arrest data by race. We documented that as the “war on drugs” was expanded during the 1980s, racial disparity in arrests widened. Released in conjunction with a Human Rights Watch report documenting similar disparities in the incarceration of drug offenders in state prisons, the report received extensive media coverage, including editorials calling for reform in the New York Times, Tucson Citizen and Milwaukee Journal-Sentinel.
Documenting the Momentum for Voting Rights Restoration

With the backdrop of the presidential election, in October, we released *Expanding the Vote: State Felony Disenfranchisement Reform, 1997-2008* to document the national trend toward reform of state disenfranchisement laws. In the eleven years since the disenfranchisement reform movement was sparked by The Sentencing Project’s first national estimates of the scale of disenfranchisement, 19 states have taken steps toward reform, and 760,000 citizens have regained their right to vote. We profiled men and women whose voting rights had been restored and who described the profound impact of their being able to fully participate in the civic life of their communities.

Increasing Awareness of Effective State Strategies for Policymakers

In January, we released our annual review of state sentencing reforms, revealing the range of options that states are using to effectively address public safety while reducing their prison populations to control spiraling corrections spending. Measures being implemented in the 18 states highlighted included the creation of oversight committees to examine sentencing policies; amendments to parole; enhanced preparation for reentry; reforms to mandatory sentencing provisions; and changing the age of majority for juveniles. *The State of Sentencing 2007: Developments in Policy and Practice* was distributed to key legislators on judiciary and corrections committees in every state to assist them in their policy debates.

ADVANCING JUSTICE THROUGH LEADERSHIP

Reform of Federal Crack Cocaine Sentencing Disparity Advances in Congress

In 2008, The Sentencing Project continued to help lead the charge to reform the severe disparity in federal sentences for crack vs. powder cocaine offenses. An injustice that has now stood for more than two decades, the sentencing disparity is the most important factor accounting for racial disparity in the federal system. Our coalition sponsored a press conference for Congressional staff, published and distributed the quarterly “Crack the Disparity” email newsletter, and initiated a year-end campaign asking President Bush to grant clemency for crack cocaine offenses. Hearings were held in both the House and Senate during the year on the unprecedented seven reform bills that were introduced in the 110th Congress.
DEVELOPING TOOLS FOR PRACTITIONERS

Manual for Reducing Racial Disparity Published
Criminal justice practitioners need real tools to address racial disparity in the justice system, one of the most challenging problems facing leaders in law enforcement, the judiciary and the courts and corrections. In 2008, we revised our popular manual explaining causes of racial disparity, detailing key decision points where the problem occurs, and citing 17 “best practices” being implemented by jurisdictions around the country. Reducing Racial Disparity in the Criminal Justice System: A Manual for Practitioners and Policymakers was distributed to policymakers and practitioners nationwide, and is available on our website.

INFLUENCING THE DEBATE

A Respected Resource for the Media
In 2008, The Sentencing Project continued to serve as a daily resource for international, national and regional news reporters, editors, columnists and bloggers. In addition to attracting media attention for our publications, we provided research, analysis, interviews and resources for journalists. We explain the nuances and history of complex criminal justice issues to assist journalists in providing more fair, balanced coverage and to raise critical questions about sentencing, incarceration, racial disparity, juvenile justice and drug policy. During the year our staff was quoted scores of times in publications ranging from the New York Times, Washington Post and USA Today, to the Des Moines Register, Atlanta Journal-Constitution, Tucson Citizen, Milwaukee Journal-Sentinel, Los Angeles Times and the Huffington Post.
A Trusted Resource for Legislators, Government Agencies and Commissions

The Sentencing Project provides expert testimony and assistance to policymakers to help them develop more sound public safety and crime policies. In 2008, our staff was invited to present testimony before the following legislative committees, government agencies and commissions:

**U.S. Congress**
- Congressional Black Caucus
- Helsinki Commission
- Senate Judiciary Committee

**U.S. Sentencing Commission**
- Symposium on Alternatives to Incarceration

**Connecticut**
- Commission on Racial and Ethnic Disparity in the Criminal Justice System

**District of Columbia Council**
- Committee on Public Safety and the Judiciary

**Iowa General Assembly**
- Department of Corrections, Overrepresentation of Blacks in Prison Committee
- Joint House and Senate Judiciary Committees
- House Human Services Committee

**Maryland Governor’s Office of Crime Control and Prevention**
- Commission on Capital Punishment

**Pennsylvania General Assembly**
- Senate Judiciary Committee
BUILDING SUPPORT FOR REFORM

The Sentencing Project reached a broad range of constituencies in 2008, making public education presentations to nearly 50 audiences of the following organizations, institutions, and associations:

**Academic/Research**
- American University
- California State University
- Cesar Chavez Public Charter High School for Public Policy
- Cornell University
- Coro Fellows
- George Washington University
- Indiana State University
- John Marshall Law School
- Johns Hopkins University, Bloomberg School of Public Health
- Morehouse School of Medicine
- Plymouth State University
- University of California Los Angeles, Hammer Museum Forum
- University of Delaware
- University of Minnesota
- University of Northern Iowa
- Wofford College Bonner Scholars

**Legal/Judicial**
- American Bar Association
- National Association of Criminal Defense Lawyers
- National Association of Pretrial Services Agencies
Practitioner
American Correctional Association
International Community Corrections Association
Institute for Evidence-Based Practices
Virginia Correctional Association

Religious/Faith
Foundry Methodist Church
United Methodist Women
United Methodist Church General Board of Church and Society
Wesley Theological Seminary

Civil Rights/Racial Justice
Leadership Conference on Civil Rights
NAACP
Quality Education for Minorities Network
Unity ’08: Journalists of Color
YWCA of Madison, Wisconsin

Justice Reform
Critical Resistance
Justice Maryland
National HIRE Network

Prisoners
Maryland Correctional Institution - Jessup

Business
Pipeline Crisis/Wall Street’s Winning Strategies Initiative for Young Black Men Forum
Community Service
Habitat for Humanity Americorps Volunteers

Drug Policy Reform
National African American Drug Policy Coalition
National Organization for the Reform of Marijuana Laws

International
Beyond McLeish: New Ideas, Lasting Solutions - Seeking Change in Scotland’s Sentencing Policy (Edinburgh)
Church Council on Justice and Corrections (Ottawa)
International Centre for Criminal Law Reform (Vancouver)
Strathclyde University Law School (Glasgow)
2008 CALENDAR OF ACHIEVEMENTS

January  
New Publication: *The State of Sentencing 2007: Developments in Policy and Practice*

Executive Director Marc Mauer addresses Iowa General Assembly on racial disparity in Iowa incarceration

February  
U.S. Senate Committee on the Judiciary holds hearing on crack vs. powder cocaine sentencing disparity

House Subcommittee on Crime holds hearing on crack vs. powder cocaine sentencing disparity, Crack the Disparity Coalition brings advocates from key states to Capitol Hill to meet with members of Congress

March  
U.S. Sentencing Commission guideline amendment goes into effect, lowering the guideline range for crack cocaine offenses – 20,000 people in prison are immediately eligible to apply for a sentence reduction

United Nations Committee on the Elimination of Racial Discrimination issues call for U.S. government to develop a strategy to combat racial disparity in sentencing and incarceration, and end denial of voting rights to individuals who have completed their sentences

New Publication: *Guide to 2008 Platforms of Presidential Candidates on Criminal Justice*

April  
Iowa becomes first state to enact racial impact legislation

President Bush signs the *Second Chance Act*

May  
Connecticut enacts racial impact legislation

New Publication: *Disparity by Geography: The War on Drugs in America’s Cities*

*New York Times* publishes editorial calling for ending racial disparities in the criminal justice system, citing report by The Sentencing Project

June  
The Sentencing Project issues response to a syndicated column by George Will arguing that record incarceration in the U.S. has made streets safer and has been beneficial to African Americans. Our analysis documents that mass incarceration has a diminishing impact on crime.
July

Policy Analyst Ryan King provides opening remarks to U.S. Sentencing Commission Symposium on Alternatives

Senator Joseph Biden Introduces Bipartisan *Justice Integrity Act*

The Sentencing Project presents “Race to Incarcerate: Locking Up Communities of Color” workshop to UNITY ’08 Journalists of Color Convention in Chicago

Marc Mauer speaks on juvenile justice reform at NAACP annual convention in Cincinnati

August

Marc Mauer testifies before Maryland Commission on Capital Punishment

Marc Mauer receives Maud Booth Correctional Services Award from Volunteers of America

September

New Publication: *Reducing Racial Disparity in the Criminal Justice System: A Manual for Practitioners and Policymakers*

*Democracy Restoration Act of 2008* introduced in U.S. Senate, would guarantee voting in federal elections for all citizens who are not incarcerated

Research Analyst Ashley Nellis testifies before Pennsylvania Senate Judiciary Committee on juvenile life without parole

October

New Publication: *Expanding the Vote: State Felony Disenfranchisement Reform, 1997-2008*

Marc Mauer speaks at opening plenary of American Bar Association sentencing advocacy conference in Washington, DC

November

*Smart on Crime: Recommendations for the Next Administration and Congress* delivered to President Obama’s Transition Team by Criminal Justice Transition Coalition

Ashley Nellis testifies before District of Columbia Committee on Public Safety in support of *Juvenile Justice Improvement Act of 2008*

December

Coalition submits letters and petition to President and Pardon Attorney urging commutation of sentences for low-level crack cocaine offenses

The Sentencing Project responds to new figures released by Bureau of Justice Statistics showing continuing rise in U.S. prison and jail population to 2.3 million
SELECTED PRESS CLIPPINGS 2008

The New York Times

Editorial
Prison Nation
March 10, 2008

“Many Americans have come to believe, wrongly, that keeping an outsized chunk of the population locked up is essential for sustaining a historic crime drop since the 1990’s. In fact, the relationship between imprisonment and crime control is murky. Some portion of the decline is attributable to tough sentencing and release policies. But crime is also affected by things like economic trends and employment and drug-abuse rates. States that lagged behind the national average in rising incarceration rates during the 1990’s actually experienced a steeper decline in crime rates than states above the national average, according to The Sentencing Project, a nonprofit group.”

The Washington Post

New Criminal Record: 7.2 million
Nation’s Justice System Strains to Keep Pace with Convictions
June 12, 2008

“It’s really like a runaway train. Nobody’s taking a step back and asking where all these billions of dollars are going.”

– Ryan King, Policy Analyst, on America’s rising incarceration rate.
The New York Times

Reports Find Persistent Racial Gap in Drug Arrests
May 6, 2008

"Arresting hundreds of thousands of young African-American men hasn’t ended street-corner drug sales,"

THE IOWA INDEPENDENT

War on Drugs Among Reasons for Racial Disparity in Iowa Prisons, Expert Says
January 30, 2008

“There are some people who think this is all a result of crime rates, and others who believe this is all a problem of a racist criminal justice system, but wherever you are on the spectrum, this is not an easy situation for the African-American community or for the state as a whole,”
– Marc Mauer, Executive Director, during a joint Judiciary Committee meeting on prison racial disparity and the need for minority impact statements at the State Capitol in Iowa.

Richmond Times-Dispatch

Breaking the cycle of prison
March 3, 2008

“It’s nothing to be proud of that we’re the wealthiest society in the world and contain the world’s largest prison population. There’s a disconnect there.”
– Marc Mauer, Executive Director, regarding the U.S. leading the world in incarceration.
Voting Rights: Release of Restrict?
March 8, 2008

“When people come out of prison, we know that we need to get them good jobs. We need to get them housing; we want them connected with positive institutions in the community. People who have a stake in the community are going to be less likely to victimize their neighbors. And if we can get people engaged in the electoral process, that’s affirmation of that connection with the community,”

– Marc Mauer, Executive Director, on restoring voting rights to individuals charged with felony offenses.

U.S. Prison population hits all-time high: 2.3 million incarcerated
June 6, 2008

“The unrivaled growth of the United States’ incarcerated population over 30 years casts a great burden on this nation. The country’s $60 billion prison budget results in less money for education, health care, and child services. Communities need the resources to prevent crime by investing in youth and families,”

– Marc Mauer, Executive Director
Tucson leads nation in rise of drug arrests
May 6, 2008

“There’s got to be ways to get people into treatment and get them into services without using law enforcement. Law enforcement is not appropriately trained (to deal with this). They get the person off the street and ensure the safety of the person and the community. But broadly, when you look across all of the cities (in the study) and take a national perspective, there is something going on here. These are symptoms of other failures in other spheres of society: education, economic development, urban planning and health care. When all other segments of society fail, the criminal justice system is the measure of that. We need to take this discussion into an area of solutions.”

– Ryan King, Policy Analyst, regarding Tucson, AZ leading the nation in drug arrest rates.

Sentencing Project: Wisconsin among states addressing racial disparity issues
June 24, 2008

“Racial disparities in imprisonment raise troubling questions about our commitment to fairness and justice,”

– Marc Mauer, Executive Director, regarding the need for states to implement policy to address racial disparity within the criminal justice system.
Op-Ed
Racial Fairness Gaining Ground in the Justice System
July 30, 2008

“Racial disparities in the use of imprisonment should be of concern to all Americans. While incarceration is clearly an appropriate punishment option for people convicted of a crime, its ripple effects are substantial…High minority rates of confinement mean that many children of color are growing up with a parent behind bars, having to cope with the stigma of prison and the loss of emotional support. Further, the life prospects of people sent to prison - reduced wages, frayed family ties - weaken the fabric of the community overall. Finally, the criminal justice system can only be effective if it gains the confidence of the broad community.”

– Marc Mauer, Executive Director

THE WALL STREET JOURNAL
U.S. Sentencing Panel to Focus on Alternative to Jail
September 6, 2008

“If the commissioners are creating materials and making recommendations to Congress that we should expand alternatives to incarceration in the federal system, that will have a big impact.”

Kara Gotsch, Advocacy Director
Restoring the Vote to Former Prisoners
October 1, 2008
“…according to Expanding the Vote, a new study from the research and advocacy group The Sentencing Project, 35 states ‘still prohibit some combination of persons on probation, parole, and/or people who have completed their sentencing from voting.’”

Editorial
Let Felons Vote
October 29, 2009
“According to The Sentencing Project, 13% of African American males are unable to vote because of felon-disenfranchisement statutes.”
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Arthur J. Ziffer
John Zoraster

Great care has been taken to ensure the proper recognition of donors. If an error or omission has occurred, we apologize and hope you will bring it to our attention.
FY 2008 FINANCIAL ANALYSIS

Thanks to our generous individual and foundation supporters, The Sentencing Project remained in the strong financial position we have enjoyed for the past several years, and continued to grow modestly in accordance with our strategic plan. We increased our program activities and reduced the proportion of our administrative and fundraising expenses.
FY 2008 FINANCIAL ANALYSIS

REVENUE AND SUPPORT

The Sentencing Project received a financial review by an independent CPA firm during the year ended, 12/31/2007, and we are pleased to report that no changes to our accounting system were recommended. Copies of the financial review conducted in 2008 are available by sending a request to The Sentencing Project.
# STATEMENT OF FINANCIAL POSITION

December 31, 2008

## ASSETS

### Current Assets
- Cash and cash equivalents: $369,579
- Grants receivable: 125,000
- Investments, current portion: 420,748
- Prepaid expenses, deposits and other assets: 3,500

Total Current Assets: 918,827

- Investment, net of current portion: $1,095,680
- Furniture and equipment, net of accumulated depreciation: $98,382

Total Assets: $2,027,911

## LIABILITIES AND NET ASSETS

### Current Liabilities
- Accounts payable: $27,272
- Accrued expenses: 14,743

Total Liabilities: 42,015

### Risks

### Net Assets
- Unrestricted: 1,860,896
- Temporarily restricted: 125,000

Total Net Assets: 1,985,896

Total Liabilities and Net Assets: $2,027,911
STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2008

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>12/31/2008 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE AND SUPPORT</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>$ 440,000</td>
<td>$ 275,000</td>
<td>$ 715,000</td>
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<tr>
<td>Individual contributions</td>
<td>119,372</td>
<td>-</td>
<td>119,372</td>
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<tr>
<td>Consulting/training fees</td>
<td>7,343</td>
<td>-</td>
<td>7,343</td>
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<tr>
<td>Speaker fees and honoraria</td>
<td>13,800</td>
<td>-</td>
<td>13,800</td>
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<tr>
<td>Publications and other revenue</td>
<td>147</td>
<td>-</td>
<td>147</td>
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<tr>
<td>Royalties</td>
<td>1,042</td>
<td>-</td>
<td>1,042</td>
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<tr>
<td>Interest and dividend income</td>
<td>51,485</td>
<td>-</td>
<td>51,485</td>
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<tr>
<td>Net assets released from restrictions:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Satisfaction of program restrictions</td>
<td>506,583</td>
<td>(506,583)</td>
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<td><strong>TOTAL REVENUE AND SUPPORT</strong></td>
<td>1,140,524</td>
<td>(231,583)</td>
<td>908,941</td>
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<td><strong>EXPENSES</strong></td>
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<tr>
<td>Program services</td>
<td>733,498</td>
<td>-</td>
<td>733,498</td>
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<tr>
<td>General and administrative</td>
<td>55,399</td>
<td>-</td>
<td>55,399</td>
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<tr>
<td>Fundraising</td>
<td>161,369</td>
<td>-</td>
<td>161,369</td>
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<td><strong>TOTAL EXPENSES</strong></td>
<td>950,266</td>
<td>-</td>
<td>950,266</td>
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<td>Change in Net Assets</td>
<td>190,258</td>
<td>(231,583)</td>
<td>(41,325)</td>
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<td><strong>NET ASSETS, BEGINNING OF PERIOD</strong></td>
<td>1,670,638</td>
<td>356,583</td>
<td>2,027,221</td>
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<td><strong>NET ASSETS, END OF PERIOD</strong></td>
<td>$ 1,860,896</td>
<td>$ 125,000</td>
<td>$ 1,985,896</td>
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</table>
# STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2008

<table>
<thead>
<tr>
<th>Program Services</th>
<th>Public Education and Advocacy</th>
<th>Race and Justice</th>
<th>Lobbying</th>
<th>Total Program Services</th>
<th>General and Admin.</th>
<th>Fundraising</th>
<th>12/31/2008</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>$323,664</td>
<td>$178,369</td>
<td>$21,244</td>
<td>$523,277</td>
<td>$16,412</td>
<td>$89,568</td>
<td>$629,257</td>
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<td>Consultants</td>
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<td>20,259</td>
<td>188</td>
<td>69,193</td>
<td>1,811</td>
<td>21,865</td>
<td>92,869</td>
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<tr>
<td>Media placement</td>
<td>18,043</td>
<td>18,043</td>
<td>18,043</td>
<td>18,043</td>
<td>18,043</td>
<td>3,328</td>
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<td></td>
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<tr>
<td>Meetings</td>
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<td>335</td>
<td>82</td>
<td>1,694</td>
<td>787</td>
<td>847</td>
<td>3,328</td>
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<td>Printing</td>
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<td>3,436</td>
<td>90</td>
<td>8,246</td>
<td>864</td>
<td>24,011</td>
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<td>Travel</td>
<td>8,895</td>
<td>9,710</td>
<td>1,331</td>
<td>19,936</td>
<td>899</td>
<td>1,150</td>
<td>21,985</td>
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<td>Legal and accounting</td>
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<td>5,748</td>
<td>685</td>
<td>16,863</td>
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<td>2,886</td>
<td>26,332</td>
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<td>Postage and delivery</td>
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<td>2,138</td>
<td>234</td>
<td>4,375</td>
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<td>8,193</td>
<td>13,787</td>
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<td>Occupancy</td>
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<td>16,108</td>
<td>1,918</td>
<td>47,256</td>
<td>18,448</td>
<td>8,089</td>
<td>73,793</td>
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<td>Office supplies</td>
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<td>972</td>
<td>116</td>
<td>3,176</td>
<td>1,113</td>
<td>503</td>
<td>4,792</td>
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<td>Telephone and fax</td>
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<td>1,957</td>
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<td>5,740</td>
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<td>983</td>
<td>8,964</td>
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<td>Equipment and maintenance</td>
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<td>1,653</td>
<td>176</td>
<td>5,041</td>
<td>1,689</td>
<td>1,367</td>
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<td>Miscellaneous</td>
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<td>27</td>
<td>3</td>
<td>80</td>
<td>70</td>
<td>14</td>
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<td>Depreciation</td>
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<td>5,367</td>
<td>2,095</td>
<td>919</td>
<td>8,380</td>
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<td>Insurance</td>
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<td>234</td>
<td>28</td>
<td>685</td>
<td>268</td>
<td>117</td>
<td>1,070</td>
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<td>Bank service charge</td>
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<td>332</td>
<td>40</td>
<td>973</td>
<td>380</td>
<td>167</td>
<td>1,519</td>
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<td>Dues/Subscriptions</td>
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<td>29</td>
<td>2,611</td>
<td>278</td>
<td>588</td>
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<td>Website hosting</td>
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<td>25</td>
<td>943</td>
<td>240</td>
<td>105</td>
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<td><strong>TOTAL EXPENSES</strong></td>
<td><strong>$462,663</strong></td>
<td><strong>$244,199</strong></td>
<td><strong>$26,640</strong></td>
<td><strong>$733,499</strong></td>
<td><strong>$55,398</strong></td>
<td><strong>$161,372</strong></td>
<td><strong>$950,266</strong></td>
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