

WISHES & MORE®

Financial Statements

December 31, 2018 and 2017



Wishes & More®
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Wishes & More®
Minneapolis, Minnesota

We have audited the accompanying financial statements of Wishes and More®, which comprise the statements of financial position as of December 31, 2018 and 2017 and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free of 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 present fairly, in all material respects, the financial position of Wishes and More® as of December 31, 2018 and 2017 and the change 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.

September 12, 2019

Akins Henke and Company

Wishes & More®
 Statements of Financial Position
 December 31, 2018 and 2017

ASSETS	<u>2018</u>	<u>2017</u>
Current Assets:		
Cash	\$ 205,521	631,872
Promises to Give	79,855	65,794
Prepaid Expenses	<u>53,585</u>	<u>26,892</u>
Total Current Assets	<u>338,961</u>	<u>724,558</u>
Investments	<u>991,706</u>	<u>400,000</u>
Furniture and Equipment:		
Furniture and Equipment	26,008	22,154
Less Accumulated Depreciation	<u>(10,128)</u>	<u>(5,887)</u>
Net Furniture and Equipment	<u>15,880</u>	<u>16,267</u>
Other Assets:		
Trademark Costs	6,878	6,878
Website	<u>3,198</u>	<u>3,198</u>
Total Other Assets	10,076	10,076
Less Accumulated Amortization	<u>(7,846)</u>	<u>(6,789)</u>
Net Other Assets	<u>2,230</u>	<u>3,287</u>
Total Assets	<u><u>\$ 1,348,777</u></u>	<u><u>1,144,112</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts Payable	\$ 2,763	796
Wishes Payable	17,133	18,028
Accrued Compensation	<u>12,469</u>	<u>20,460</u>
Total Current Liabilities	<u>32,365</u>	<u>39,284</u>
Net Assets:		
Without Donor Restrictions:		
Undesignated	627,670	510,441
Board Designated	<u>546,242</u>	<u>448,645</u>
Total Without Donor Restrictions	1,173,912	959,086
With Donor Restrictions	<u>142,500</u>	<u>145,742</u>
Total Net Assets	<u>1,316,412</u>	<u>1,104,828</u>
Total Liabilities and Net Assets	<u><u>\$ 1,348,777</u></u>	<u><u>1,144,112</u></u>

See accompanying notes to the financial statements.

Wishes & More®
 Statements of Activities
 For the Years Ended December 31, 2018 and 2017

	2018			2017		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES:						
Contributions	\$ 318,693	13,500	332,193	239,367	10,500	249,867
Grants	18,250	5,000	23,250	16,000	20,000	36,000
In-kind Contributions	137,031	-	137,031	184,517	-	184,517
Investment Income (Loss)	(21,530)	-	(21,530)	6,065	-	6,065
Total Support	<u>452,444</u>	<u>18,500</u>	<u>470,944</u>	<u>445,949</u>	<u>30,500</u>	<u>476,449</u>
Special Fundraising Events	646,404	66,000	712,404	549,594	70,000	619,594
Less Cost of Direct Benefits to Donors	(114,961)	-	(114,961)	(88,640)	-	(88,640)
Net Special Events	<u>531,443</u>	<u>66,000</u>	<u>597,443</u>	<u>460,954</u>	<u>70,000</u>	<u>530,954</u>
Total Support and Revenues	<u>983,887</u>	<u>84,500</u>	<u>1,068,387</u>	<u>906,903</u>	<u>100,500</u>	<u>1,007,403</u>
NET ASSETS RELEASED FROM RESTRICTIONS:						
Restrictions Satisfied by Expenditures	87,742	(87,742)	-	47,715	(47,715)	-
EXPENSES:						
Program	726,476	-	726,476	715,086	-	715,086
Management and General	60,883	-	60,883	73,230	-	73,230
Fundraising	69,444	-	69,444	81,598	-	81,598
Total Expenses	<u>856,803</u>	<u>-</u>	<u>856,803</u>	<u>869,914</u>	<u>-</u>	<u>869,914</u>
CHANGE IN NET ASSETS	214,826	(3,242)	211,584	84,704	52,785	137,489
NET ASSETS - BEGINNING OF YEAR	<u>959,086</u>	<u>145,742</u>	<u>1,104,828</u>	<u>874,382</u>	<u>92,957</u>	<u>967,339</u>
NET ASSETS - END OF YEAR	<u>\$ 1,173,912</u>	<u>142,500</u>	<u>1,316,412</u>	<u>959,086</u>	<u>145,742</u>	<u>1,104,828</u>

See accompanying notes to the financial statements.

Wishes & More®
 Statements of Functional Expenses
 For the Years Ended December 31, 2018 and 2017

	2018				2017			
	Management & Fundraising			Total	Management & Fundraising			Total
	Program	General	Fundraising		Program	General	Fundraising	
Salaries	\$ 162,274	38,854	27,426	228,554	153,507	47,970	38,377	239,854
Payroll Taxes	11,634	2,786	1,966	16,386	10,456	3,267	2,614	16,337
Employee Benefits	16,734	4,007	2,828	23,569	21,224	6,633	5,306	33,163
Total Personnel Costs	<u>190,642</u>	<u>45,647</u>	<u>32,220</u>	<u>268,509</u>	<u>185,187</u>	<u>57,870</u>	<u>46,297</u>	<u>289,354</u>
Wish Expense	442,230	-	-	442,230	457,272	-	-	457,272
Scholarship of Hope®	14,500	-	-	14,500	10,000	-	-	10,000
Occupancy	18,023	4,316	3,046	25,385	9,491	2,967	2,374	14,832
Office Supplies	9,688	2,320	1,637	13,645	8,749	2,734	2,187	13,670
Professional Services	13,507	3,234	2,283	19,024	11,821	3,695	2,955	18,471
Special Fundraising Events	-	-	137,482	137,482	-	-	109,752	109,752
Postage	8,470	2,028	1,432	11,930	7,716	2,411	1,929	12,056
Meetings	2,003	479	339	2,821	675	454	454	1,583
Education	32	8	5	45	-	-	-	-
Insurance	3,364	806	569	4,739	2,740	856	685	4,281
Public Relations	11,841	-	3,947	15,788	12,677	-	1,811	14,488
Bank and Credit Card Charges	2,745	657	464	3,866	2,208	690	551	3,449
Volunteer Expense	3,630	-	-	3,630	1,578	-	-	1,578
Telephone	2,039	488	345	2,872	2,315	723	579	3,617
Amortization	751	180	126	1,057	677	211	169	1,057
Depreciation	3,011	720	510	4,241	1,980	619	495	3,094
Total	<u>726,476</u>	<u>60,883</u>	<u>184,405</u>	<u>971,764</u>	<u>715,086</u>	<u>73,230</u>	<u>170,238</u>	<u>958,554</u>
Less: Expenses Netted Against Revenues on the Statement of Activities:								
Special Events Expenses	<u>-</u>	<u>-</u>	<u>(114,961)</u>	<u>(114,961)</u>	<u>-</u>	<u>-</u>	<u>(88,640)</u>	<u>(88,640)</u>
Total Expenses Included in the Expense Section on the Statement of Activities	<u>\$ 726,476</u>	<u>60,883</u>	<u>69,444</u>	<u>856,803</u>	<u>715,086</u>	<u>73,230</u>	<u>81,598</u>	<u>869,914</u>

Wishes & More®
 Statements of Cash Flows
 For the Years Ended December 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ 211,584	137,489
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used for) Operating Activities:		
Amortization and Depreciation	5,298	4,151
Net Realized and Unrealized Losses on Investments	32,817	-
Noncash Donations of Furniture and Equipment	-	(14,599)
Change in Assets and Liabilities:		
Increase in Promises to Give	(14,061)	(12,394)
Increase in Prepaid Expenses	(26,693)	(14,932)
Increase (Decrease) in Accounts Payable	1,967	(1,166)
Decrease in Wishes Payable	(895)	(1,485)
Increase (Decrease) in Accrued Compensation	(7,991)	5,406
Net Cash Provided by Operating Activities	202,026	102,470
 CASH FLOWS FROM INVESTING ACTIVITIES:		
Maturity of Certificates of Deposit	700,000	925,000
Purchase of Certificates of Deposit	(825,000)	(825,000)
Purchase of Investments	(499,523)	-
Purchase of Furniture and Equipment	(3,854)	(1,904)
Net Cash Provided by (Used for) Investing Activities	(628,377)	98,096
 NET INCREASE (DECREASE) IN CASH	(426,351)	200,566
 CASH - BEGINNING OF YEAR	631,872	431,306
 CASH - END OF YEAR	\$ 205,521	631,872

See accompanying notes to the financial statements.

WISHES & MORE®
Notes to the Financial Statements
December 31, 2018 and 2017

(1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Operations

Wishes and More® (the Organization) is a nonprofit corporation organized to enhance the lives of children, nineteen years old and younger, fighting terminal or life-threatening conditions by providing extraordinary experiences. The Organization's support comes primarily from corporate and individual donor contributions.

The Organization also provides a Scholarship of Hope® which is presented to each wish child upon being granted their wish that will be a financial grant to apply to any higher institution of learning beyond high school. Memorials are provided for children who are unable to experience their wish.

Basis of Presentation

The accompanying financial statements are presented on the accrual basis in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Under U.S. GAAP, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Without donor restrictions- net assets over which the Board of Directors has discretionary control. Designated amounts represent those revenues which the Board has set aside for a particular purpose. At December 31, 2018, the Board has designated nets assets of \$435,500 for scholarships and \$110,742 for future wishes. At December 31, 2017, the Board has designated nets assets of \$402,000 for scholarships and \$46,645 for future wishes.

With Donor Restrictions- represent the portion of net assets that are restricted by donors for specific purposes or time periods, or that will be maintained by the Organization in perpetuity.

Adoption of New Accounting Standards

In August of 2016, the Financial Accounting Standards Board (FASB) issued ASU No. 2016-14, Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14). The provisions of ASU 2016-14 are effective for fiscal years beginning after December 15, 2017. This standard has been adopted by the Organization for 2018 and has been retroactively applied to 2017.

Revenue and Support

Under U.S. GAAP, contributions received, whether totally collected or to be paid over time, are recorded in their entirety as support when committed by the donor. Contributions received are recorded as support without donor restrictions, or support with donor restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets with donor restrictions. When a restriction expires (that is,

WISHES & MORE[®]
Notes to the Financial Statements
December 31, 2018 and 2017

(1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

Revenue and Support, (continued)

when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Contributions received with donor-imposed restrictions that are met in the same reporting period are reported as contributions without donor restrictions.

Cash

Cash is defined as cash in checking, cash in UBS Bank deposit account, and cash on hand. The Organization maintains cash accounts at financial institutions located within Minnesota. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000 at each institution. At December 31, 2018, there was no uninsured cash. At December 31, 2017, the Organization had uninsured cash of approximately \$126,800.

Investments

Investments in equities, mutual funds, corporate bonds, government and agency notes, and money market are recorded at fair value. Certificates of deposit are recorded at cost, which approximates fair value. The investments are subject to certain market and trading fluctuations.

The fair value of investments is based on quoted market prices, where available. Net investment income (loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external and direct internal investment expenses. Interest and dividends are recorded when earned and unrealized gains and losses are recorded based on the fair value of the investment. Net investment income (loss), including gain and losses on investments, is recorded as increases or decreases in net assets without donor restrictions unless its use is limited by donor-imposed restrictions or laws.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets or as decreases of liabilities or expenses, depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. At December 31, 2018, 85% of the Organization's promises to give came from four donors. At December 31, 2017, 59% of the Organization's promises to give came from three donors.

Management performs periodic reviews of the collectability of promises to give and establishes allowances accordingly. No allowance for doubtful promises to give has been provided, as management believes all promises to give are collectible.

WISHES & MORE®
Notes to the Financial Statements
December 31, 2018 and 2017

(1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

Concentrations of Credit Risk Due to Promises to Give

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of promises to give. Promises to give represent amounts due from various individuals and corporations. Management believes concentrations of credit risk with respect to these promises to give are limited due to the nature and dollar amounts. As of December 31, 2018 and 2017, management believes the Organization has no significant concentrations of credit risk.

Furniture and Equipment

Furniture and equipment are recorded at cost. Contributed furniture and equipment are recorded at fair value at the date of donation. Major additions and betterments in excess of \$1,000 are capitalized while replacements, maintenance, and repairs that do not improve or extend the life of the respective assets are expensed in the current period. Depreciation is provided through the use of the straight-line method over the estimated lives of the furniture and equipment of five years.

Trademark Costs

Trademark costs are being amortized using the straight-line method over fifteen years.

Website

Website development costs were amortized using the straight-line method over five years.

Wishes Payable

The Organization's wish policy is to recognize wish expense when the expense is incurred. The Organization believes this policy better reflects the wish expense as the wish expense is not known until the wish occurs.

Income Tax

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. U.S. GAAP requires management to evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the Organization and has concluded that as of December 31, 2018 and 2017, there were no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

WISHES & MORE®
Notes to the Financial Statements
December 31, 2018 and 2017

(1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

Donated Services and Goods

Donated services are recognized as contributions if they (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the Organization. Donated goods are valued at fair value at the date of donation. Donated services and goods consist of various items and services relating to public relation services, printing services, and other donations for wishes.

A number of volunteers have made significant contributions of their time to the Organization to help with programs and activities. The value of this contributed time is not reflected in the financial statements since such time valuation does not conform to recognition standards under U.S. GAAP.

Special Fundraising Events

The Organization holds a variety of fundraising events during the year. For the years ended December 31, 2018 and 2017, fundraising events include the Golf Classic, the Winter Ball, Wine and Beer Tastings, and Breakfast with Santa.

Functional Allocation of Expense

The costs of providing programs and other activities have been summarized on a functional basis in the Statement of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses that are allocated include salaries, payroll taxes, employee benefits, occupancy, office supplies, professional services, meetings, insurance, bank and credit card charges, telephone, amortization and depreciation. Such expenses are allocated based on time studies and the best estimates of management.

Advertising

The Organization expenses advertising costs as they are incurred. Advertising expense was \$15,788 and \$14,488 for the years ended December 31, 2018 and 2017, respectively.

Reclassification

Certain 2017 amounts have been reclassified for comparability purposes with those of 2018.

WISHES & MORE®
Notes to the Financial Statements
December 31, 2018 and 2017

(1) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events for potential recognition or disclosure through September 12, 2019, the date which the financial statements were available for issue.

(2) **LIQUIDITY AND FINANCIAL ASSETS**

The Organization manages its liquidity by investing excess cash in short-term investments such as certificates of deposit and money market savings, and in longer-term investments which can be liquidated within two days.

The Organization has board designated net assets totaling \$546,242 intended for scholarships and future wishes. These designations were mindfully placed, and as such, can mindfully be released by board action. The scholarship designated net assets have been reflected as a reduction in the financial assets available within one year as the Board of Directors does not presently intend to spend any significant portion of these funds in 2019. The Board of Directors does not consider the designated funds to be a significant constraint to the availability of financial assets for the Organization as they can be released by board action, if necessary.

The following table reflects the Organization's financial assets as of December 31, 2018, reduced by amounts that are not available to meet general expenditures within one year of the date of the statement of financial position.

Cash	\$ 205,521
Promises to give	79,855
Investments	<u>991,706</u>
Total financial assets	1,277,082
Less amounts not available to be used within one year:	
Board designated funds for scholarships	(435,500)
Donor restricted for use and time	<u>(94,000)</u>
Financial assets available within one year to meet cash needs for general expenditures	\$ <u>747,582</u>

WISHES & MORE®
Notes to the Financial Statements
December 31, 2018 and 2017

(3) **INVESTMENTS**

Investments consisted of the following at December 31, 2018 and 2018:

	2018	2017
Cash and Deposit Accounts	\$ 48,598	-
Certificates of Deposit	635,817	400,000
Government and Agency Notes	71,210	-
Corporate Bonds	22,507	-
U.S. Equities	150,873	-
Mutual Funds:		
Equity	44,401	-
Fixed Income	13,052	-
Alternative	5,248	-
Total Investments	\$ 991,706	400,000

(4) **FAIR VALUE MEASUREMENTS**

U.S. GAAP establishes a three-tier fair value hierarchy that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

- Level 1 assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets, such as the New York Stock Exchange.
- Level 2 assets and liabilities are valued using inputs other than unadjusted quoted prices included in Level 1 that are observable either directly or indirectly for the assets or liability. Bonds and notes were valued based on inputs from brokers and dealers in secondary markets.
- Level 3 assets and liabilities are valued using pricing inputs which are unobservable for the asset or liability. There were no level 3 assets or liabilities.

WISHES & MORE®
Notes to the Financial Statements
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(4) **FAIR VALUE MEASUREMENTS, (continued)**

The following summarizes the Organization's assets within the fair value hierarchy as of December 31, 2018:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments:				
Government and Agency Notes	\$ -	71,210	-	71,210
Corporate Bonds	-	22,507	-	22,507
Equities	150,873	-	-	150,873
Equity Mutual Funds	44,401	-	-	44,401
Fixed Income Mutual Funds	13,052	-	-	13,052
Alternative Mutual Funds	<u>5,248</u>	<u>-</u>	<u>-</u>	<u>5,248</u>
	<u>\$ 213,574</u>	<u>93,717</u>	<u>-</u>	307,291
				Cash and Deposit Accounts at Cost 48,598
				Certificates of Deposit at Cost <u>635,817</u>
				Total Investments \$ <u>991,706</u>

(5) **NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions were available for the following purposes at December 31:

	<u>2018</u>	<u>2017</u>
Scholarship of Hope®	\$ 92,000	70,000
Wish Expenses	48,500	62,500
Memorials	2,000	3,000
Technology	-	5,000
MN Wild Grant	<u>-</u>	<u>5,242</u>
Total	<u>\$ 142,500</u>	<u>145,742</u>

Net assets were released from donor restrictions by incurring expenses that satisfy the restricted purpose or other events specified by the donors. Net assets released from restriction were comprised of the following at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Satisfaction of purpose restrictions:		
Scholarship of Hope®	\$ 19,000	8,500
Wish Expenses	54,500	37,040
Memorials	4,000	-
Technology	5,000	-
MN Wild Grant	<u>5,242</u>	<u>2,175</u>
Total Released From Restrictions	<u>\$ 87,742</u>	<u>47,715</u>

WISHES & MORE®
Notes to the Financial Statements
December 31, 2018 and 2017

(6) **OCCUPANCY**

The Organization rents office space from a corporation whose shareholder is the spouse of a board member. The lease of the office space was month-to-month through April 30, 2018. The month-to-month office space was rented for \$1,000 per month. The Organization entered into a two-year lease for this office space which began May 1, 2018. The Organization pays a monthly base rent plus any utility costs. Rent expense under these leases was \$22,121 and \$12,000, respectively for 2018 and 2017. Future base rental payments under the office lease for 2019 and 2020 are \$23,743 and \$7,990, respectively.

The Organization also has month-to-month storage and meeting space leases. The storage and meeting space are rented for \$200 per month on a demand basis. In addition, during 2018 and 2017 the Organization received in-kind storage space valued at \$864 and \$432, respectively.

(7) **RETIREMENT PLAN**

The Organization maintains a SIMPLE IRA plan which is available to employees who have earned at least \$5,000 in the current year. The Organization matches 100% of the employee contributions up to a maximum of 3% of the employee's salary. The Organization's matching contributions for the years ended December 31, 2018 and 2017 was \$6,744 and \$6,933, respectively.

(8) **IN-KIND CONTRIBUTIONS**

For 2018 and 2017, the Organization received and recorded the following in-kind contributions:

	<u>2018</u>	<u>2017</u>
Wish Services and Items	\$ 121,343	151,240
Rent	864	432
Office Supplies and Printing	61	4,187
Professional Fees	453	640
Public Relations	14,310	13,419
Furniture and Equipment	<u>-</u>	<u>14,599</u>
	<u>\$ 137,031</u>	<u>184,517</u>