



**SOUTHSIDE FAMILY
NURTURING CENTER**

Financial Statements

December 31, 2018

SOUTHSIDE FAMILY NURTURING CENTER

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600 INWOOD AVENUE NORTH
SUITE 160
OAKDALE, MN 55128
TEL: (651) 636-3806
FAX: (651) 636-1136
www.akinshenke.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Southside Family Nurturing Center
Minneapolis, Minnesota

We have audited the accompanying financial statements of Southside Family Nurturing Center, which comprise the statement of financial position as of December 31, 2018 and the related statements of activities, functional expenses, 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.

Auditor's 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 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.

INDEPENDENT AUDITOR'S REPORT, continued

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Southside Family Nurturing Center as of December 31, 2018 and the change in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Southside Family Nurturing Center's 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 24, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

April 23, 2019

Akins Henke and Company

SOUTHSIDE FAMILY NURTURING CENTER

Statements of Financial Position

December 31, 2018 and 2017

ASSETS

	<u>2018</u>	<u>2017</u>
Current Assets:		
Cash	\$ 297,548	459,629
Accounts receivable	4,246	7,447
Promises to give	356,350	204,820
Prepaid expenses	7,888	3,930
Loan costs, net	967	967
Total Current Assets	<u>666,999</u>	<u>676,793</u>
Loan costs, net	1,828	2,759
Unemployment trust funds	11,376	32,614
Promises to give	-	197,037
Land, building and equipment, net	<u>1,175,630</u>	<u>1,243,729</u>
TOTAL ASSETS	\$ <u>1,855,833</u>	<u>2,152,932</u>

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	\$ 10,583	10,537
Note payable	12,619	12,190
Capital lease	-	26,336
Accrued wages and payroll taxes	25,404	23,543
Accrued vacation and payroll taxes	16,397	15,216
Accrued interest	444	557
Total Current Liabilities	<u>65,447</u>	<u>88,379</u>
Note payable	<u>276,659</u>	<u>289,276</u>
Total Liabilities	<u>342,106</u>	<u>377,655</u>
Net Assets:		
Without donor restrictions:		
Undesignated	1,083,666	1,300,933
Board designated	80,000	-
With donor restrictions	350,061	474,344
Total Net Assets	<u>1,513,727</u>	<u>1,775,277</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>1,855,833</u>	<u>2,152,932</u>

See accompanying notes to the financial statements

SOUTHSIDE FAMILY NURTURING CENTER

Statement of Activities

For the Year Ended December 31, 2018

With Comparative Totals for 2017

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u> <u>2018</u>	<u>Total</u> <u>2017</u>
SUPPORT AND REVENUE:				
Contributions:				
United Way	\$ 215,000	95,000	310,000	220,000
Corporations and foundations	186,046	53,000	239,046	1,047,969
Churches and civic groups	5,600	-	5,600	5,550
Individuals	95,150	8,995	104,145	152,133
In-kind goods and services	2,335	-	2,335	800
Total Contributions	<u>504,131</u>	<u>156,995</u>	<u>661,126</u>	<u>1,426,452</u>
Special fundraising event	28,350	-	28,350	35,435
Less cost of direct benefits to donors	<u>(5,128)</u>	<u>-</u>	<u>(5,128)</u>	<u>(4,578)</u>
Total Special Event	<u>23,222</u>	<u>-</u>	<u>23,222</u>	<u>30,857</u>
State of Minnesota scholarships	67,404	-	67,404	73,597
Program service fees	-	-	-	29,800
Rental income	550	-	550	200
Miscellaneous	806	-	806	487
Total Support and Revenue	<u>596,113</u>	<u>156,995</u>	<u>753,108</u>	<u>1,561,393</u>
NET ASSETS RELEASED FROM RESTRICTIONS:				
Restrictions satisfied by program expenditures	<u>281,278</u>	<u>(281,278)</u>	<u>-</u>	<u>-</u>
EXPENSES:				
Program	741,615	-	741,615	722,849
Management and general	151,378	-	151,378	134,957
Fundraising	121,665	-	121,665	117,377
Total Expenses	<u>1,014,658</u>	<u>-</u>	<u>1,014,658</u>	<u>975,183</u>
CHANGE IN NET ASSETS	(137,267)	(124,283)	(261,550)	586,210
NET ASSETS - BEGINNING OF YEAR	<u>1,300,933</u>	<u>474,344</u>	<u>1,775,277</u>	<u>1,189,067</u>
NET ASSETS - END OF YEAR	<u>\$ 1,163,666</u>	<u>350,061</u>	<u>1,513,727</u>	<u>1,775,277</u>

See accompanying notes to the financial statements

SOUTHSIDE FAMILY NURTURING CENTER

Statement of Functional Expenses
For the Year Ended December 31, 2018
With Comparative Totals For 2017

	<u>Education Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total 2018</u>	<u>Total 2017</u>
Salaries	\$ 399,651	69,849	83,804	553,304	516,189
Payroll taxes and unemployment expense	41,308	7,220	8,662	57,190	51,781
Employee benefits	<u>53,205</u>	<u>9,669</u>	<u>5,782</u>	<u>68,656</u>	<u>64,095</u>
Total Personnel Costs	494,164	86,738	98,248	679,150	632,065
Contract services	57,854	19,778	5,584	83,216	94,574
Program supplies and activities	26,264	-	-	26,264	28,085
Office supplies	1,152	105	130	1,387	4,073
Meal program	10,984	-	-	10,984	9,438
Legal and accounting	-	9,512	-	9,512	9,073
Training	658	99	403	1,160	5,695
Telephone and technology	8,882	809	1,005	10,696	13,448
Utilities	11,208	2,989	746	14,943	10,317
Insurance	10,818	2,885	721	14,424	16,788
Maintenance and repairs	44,224	11,793	2,948	58,965	51,622
Transportation	19,139	-	-	19,139	15,748
Equipment rent and maintenance	2,938	784	196	3,918	6,417
Public relations	2,658	-	6,196	8,854	8,140
Interest	10,210	2,723	680	13,613	14,762
Miscellaneous	2,852	3,134	2,300	8,286	4,181
Depreciation	36,867	9,831	2,458	49,156	49,595
Amortization of loan costs	743	198	50	991	1,162
Special event expenses	<u>-</u>	<u>-</u>	<u>5,128</u>	<u>5,128</u>	<u>4,578</u>
Total Expenses	741,615	151,378	126,793	1,019,786	979,761
Less: expenses netted against revenues on the statement of activities:					
Special event expenses	<u>-</u>	<u>-</u>	<u>(5,128)</u>	<u>(5,128)</u>	<u>(4,578)</u>
Total expenses included in the expense section of the statement of activities	\$ <u>741,615</u>	<u>151,378</u>	<u>121,665</u>	<u>1,014,658</u>	<u>975,183</u>

See accompanying notes to the financial statements.

SOUTHSIDE FAMILY NURTURING CENTER

Statements of Cash Flows

For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ (261,550)	586,210
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	49,156	49,595
Amortization of loan costs	991	1,162
Loss on disposal of equipment	2,852	1,182
Changes in assets and liabilities:		
Decrease in accounts receivable	3,201	5,479
(Increase) decrease in promises to give	45,507	(326,857)
Increase in prepaid expenses	(3,958)	(15)
Decrease in unemployment trust funds	21,238	13,040
Increase in accounts payable	46	228
Increase in accrued wages and payroll taxes	1,861	4,685
Increase (decrease) in accrued vacation and payroll taxes	1,181	(3,307)
Decrease in accrued interest	(113)	(22)
Net cash provided by (used for) operating activities	<u>(139,588)</u>	<u>331,380</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of asset	300	-
Purchase of equipment	(6,263)	(27,631)
Net cash used for investing activities	<u>(5,963)</u>	<u>(27,631)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on notes payable	(12,188)	(11,711)
Principal payments on capital lease	(4,282)	(5,452)
Loan closing costs	(60)	(60)
Net cash used for financing activities	<u>(16,530)</u>	<u>(17,223)</u>
NET INCREASE (DECREASE) IN CASH	(162,081)	286,526
CASH - BEGINNING OF YEAR	<u>459,629</u>	<u>173,103</u>
CASH - END OF YEAR	<u>\$ 297,548</u>	<u>459,629</u>

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

During 2018, a capital lease, which had an asset with book value of \$26,336, expired.

Cash paid for interest in 2018 and 2017 was \$13,726 and \$14,784, respectively.

See accompanying notes to the financial statements

SOUTHSIDE FAMILY NURTURING CENTER

Notes to the Financial Statements

December 31, 2018

with Comparative Totals for 2017

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization Purpose

Mission: “Together with families and community, we nurture children, build on family strengths, and find alternatives to violence.”

Southside Family Nurturing Center (the Center) serves children and families at-risk for abuse and neglect by providing a therapeutic center in the Phillips neighborhood of Minneapolis. The Center is primarily supported by private and family foundations, the Greater Twin Cities United Way, and individual donors.

The Center’s programs are as follows:

Education – Includes the early childhood education program which is a multi-cultural therapeutic pre-school program that serves children ages 16 months to 5 years, with a focus on helping each child develop healthy social/emotional, motor, self-regulation, and developmental skills, as well as academic kindergarten readiness skills.

Home Based Family Support – Provides supportive home visiting services to all families whose children are enrolled in the center based education program. The program seeks to prevent abuse and neglect at the earliest stage possible by promoting nurturing parenting, skill development, individualized goal planning, and access to community support services related to education, housing, healthcare, and legal issues. Eligible participants are referred from many sources including county social services, community agencies, and by current clients.

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.

Basis of Presentation

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

Without Donor Restrictions - Resources over which the Board of Directors and management has discretionary control. This includes \$80,000 of funds designated by the Board of Directors as future operating reserves.

SOUTHSIDE FAMILY NURTURING CENTER

Notes to the Financial Statements

December 31, 2018

with Comparative Totals for 2017

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

Basis of Presentation, (continued)

With Donor Restrictions - Those resources subject to donor imposed restrictions which will be satisfied by actions of the Center, passage of time, or that will be maintained in perpetuity by the Center. Presently, the Center does not have any net assets that are required to be maintained in perpetuity.

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 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, 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. Restricted contributions whose restrictions are met in the same reporting period are recorded as support with donor restrictions and then released from restriction.

Program Fees

The Center bills the State of Minnesota and other agencies for services provided as part of its mission. The Center records such billings as revenue when the services are provided.

Accounts Receivable

Accounts receivable consist of amounts owed to the Center by various companies. Management performs periodic reviews of the collectability of these amounts and establishes allowances accordingly. At December 31, 2018 and 2017, accounts receivable are considered fully collectible and accordingly, no allowance for doubtful accounts is provided.

Promises to Give

Unconditional promises to give are recognized at net realizable value if due within one year, and at present value if due over one year. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

SOUTHSIDE FAMILY NURTURING CENTER

Notes to the Financial Statements

December 31, 2018

with Comparative Totals for 2017

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

Loan Costs

The Center capitalizes loan closing costs and amortizes the costs over the life of the loan. Amortization relating to these loan closing costs was \$991 and \$1,162, respectively, for 2018 and 2017.

Land, Building and Equipment

All major expenditures in excess of \$1,000 for land, building, and equipment are capitalized at cost. Contributed items are recorded at fair value at the date of the donation. Depreciation is provided using the straight-line method over 5 to 40 years for building and improvements, and over 5 to 10 years for equipment.

Cash and Cash Equivalents

Cash is defined as cash in checking, savings, and cash on hand. The Center maintains checking and savings accounts at two financial institution. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2018 and 2017, the Center had no uninsured balances.

Unemployment

The Center has elected to self-insure unemployment claims. The Center makes contributions to Unemployment Services Trust, which is a pooled fund used to pay unemployment claims made against the Center. As claims are paid out of the Center's fund, an expense is recorded on the Statement of Activities. Unemployment claims expense was \$15,359 for 2018 and \$13,490 for 2017.

Contributed Services

The Center receives donated services which meet the criteria for recognition as contributions, and, accordingly, are reported as in-kind contributions on the Statement of Activities. The Center also receives various donated services by board members, faculty, and other volunteers. The value of this contributed time does not meet the criteria for recognition of contributed services and, accordingly, is not reflected in the accompanying financial statements.

Events

During 2018 and 2017, the Center held a special fundraising event which is recorded as a separate fundraising event on the Statement of Activities.

SOUTHSIDE FAMILY NURTURING CENTER

Notes to the Financial Statements

December 31, 2018

with Comparative Totals for 2017

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

Income Tax

The Center has tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and Minnesota Statute 290.05. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and charitable contributions by donors are tax deductible.

It is the policy of the Center, in accordance with U.S. GAAP, to assess any uncertain tax positions and, if necessary, record a tax asset or liability, and the related income tax expense, for any uncertain tax positions. Management has analyzed the tax positions taken by the Center and has concluded that as of December 31, 2018 and 2017, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

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 attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated on a square footage basis include depreciation, amortization of loan costs, maintenance and repairs, utilities, interest, insurance, and equipment rent and maintenance. Personnel costs are allocated on the basis of estimates of time worked in the various functions. Office supplies and telephone and technology expenses are allocated based on full-time staffing equivalents worked in the various functions.

Concentrations of Credit Risk Due to Accounts Receivable and Promises to Give

Financial instruments that potentially subject the Center to concentrations of credit risk consist principally of accounts receivable and promises to give. Accounts receivables and promises to give predominantly consist of amounts owed by governmental agencies and foundations. As of December 31, 2018, approximately 82% of the Center's promises to give and accounts receivable are from two donors. As of December 31, 2017, 97% of the Center's promises to give and accounts receivable were from one organization.

Management believes concentrations of credit risk with respect to accounts receivable and promises to give are limited due to the nature of the accounts receivable and promises to give. As of December 31, 2018 and 2017, management believes the Center had no significant concentrations of credit risk.

SOUTHSIDE FAMILY NURTURING CENTER

Notes to the Financial Statements

December 31, 2018

with Comparative Totals for 2017

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

Concentrations of Contributions

During 2018, approximately 51% of the Center's total revenue came from two funders. During 2017 approximately 70% of the Center's total revenue came from three funders.

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.

Prior Year Summarized Information

The financial statements include certain prior year summarized information in total but not by net asset class nor by functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Center's financial statements for the year ended December 31, 2017, from which the summarized information was derived.

Subsequent Events

Management has evaluated subsequent events for potential recognition or disclosure through April 23, 2019, the date which the financial statements were available for issue.

(2) **LIQUIDITY AND FINANCIAL ASSETS**

The Center regularly monitors liquidity required to meet its operating needs and structures its financial assets for availability as its general expenditures, liabilities, and other obligations come due. The Center invests cash in excess of daily requirements in a savings account. Board designated funds of \$80,000 are not available for operating needs unless approved by the Board. None of the Center's other financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. In the event of immediate liquidity needs, the Center has a committed line of credit in the amount of \$80,000 that can be drawn upon.

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 statement of financial position date.

SOUTHSIDE FAMILY NURTURING CENTER

Notes to the Financial Statements

December 31, 2018

with Comparative Totals for 2017

(2) **LIQUIDITY AND FINANCIAL ASSETS, (continued)**

Cash	\$ 297,518
Accounts receivable	4,246
Promises to give	<u>356,350</u>
Total financial assets	658,114
Less board designated amounts not available to be used within one year	(<u>80,000</u>)
Financial assets available within one year to meet cash needs for general expenditures	\$ <u>578,114</u>

(3) **PROMISES TO GIVE**

Promises to give consisted of the following at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Amounts due in less than one year	\$ 356,350	204,820
Amounts due in one to five years	-	200,000
Less discount to net present value	-	(<u>2,963</u>)
Net unconditional promises to give	\$ <u>356,350</u>	<u>401,857</u>

(4) **LAND, BUILDING AND EQUIPMENT**

Land, building and equipment consist of the following as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Building and Improvements	\$ 2,069,061	2,069,061
Land	5,000	5,000
Furniture and Equipment	<u>70,129</u>	<u>114,139</u>
	2,144,190	2,188,200
Less Accumulated Depreciation	(<u>968,560</u>)	(<u>944,471</u>)
	\$ <u>1,175,630</u>	<u>1,243,729</u>

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

Net assets with donor restrictions were comprised of the following at December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Therapy enhancement	\$ -	52,307
Domestic violence initiative	-	25,000
Classroom Materials	2,061	-
Time restricted	<u>348,000</u>	<u>397,037</u>
Total	\$ <u>350,061</u>	<u>474,344</u>

SOUTHSIDE FAMILY NURTURING CENTER

Notes to the Financial Statements

December 31, 2018

with Comparative Totals for 2017

(6) **RETIREMENT PLAN**

The Center has a 403(b) plan in which employees can defer contributions. The Center did not contribute to the 403(b) plan during 2018 or 2017.

(7) **LEASES**

The Center has operating lease agreements for a copier and a bus. The bus lease expired during 2018 and was continued on a month-to-month lease. Rent expense under these leases was \$11,510 and \$13,390 for 2018 and 2017, respectively.

Future minimum rental payments under the leases are as follows:

2019	\$ 2,832
2020	2,832
2021	2,832
2022	<u>1,416</u>
Total	<u>\$ 9,912</u>

The Center had a capital lease for an additional bus that was terminated during October of 2018 and renegotiated on a month-to-month lease. As a result, the asset and liability recorded for the capital lease were removed from the Center's statement of financial position. Depreciation related to the capital lease was \$3,970 and \$4,764 for 2018 and 2017, respectively.

(8) **NOTES PAYABLE**

On December 18, 2014, the Center entered into a promissory note with an original balance of \$335,000 and a maturity date of December 18, 2021. The note calls for monthly payments of principal and interest of \$2,078 and an estimated final payment of principal and interest of \$254,036 at maturity. The interest rate is fixed at 4.25% for five years, at which time the interest rate becomes a variable rate of prime plus 1.0%. The note is secured by a mortgage on the property of the Center.

Future principal payments on the note are as follows:

2019	\$ 12,619
2020	11,876
2021	<u>264,783</u>
Total	<u>\$ 289,278</u>

Subsequent to year-end, the Center obtained a loan for the purchase of a bus it was previously leasing. The loan was for \$19,273, has a term of five years, has a fixed interest rate of 5%, and calls for monthly payments of principal and interest of \$364.

SOUTHSIDE FAMILY NURTURING CENTER

Notes to the Financial Statements

December 31, 2018

with Comparative Totals for 2017

(9) **LINE OF CREDIT**

The Center has a line of credit with a maximum limit of \$80,000. The line of credit matures on September 18, 2019. The line of credit calls for monthly payments of interest and payment of any outstanding principal and interest on the maturity date. The interest rate is a variable interest rate of prime plus 0.5% and was 6.0% and 5.0% as of December 31, 2018 and 2017, respectively. The line of credit is secured by all business assets of the Center. There were no borrowings on the line of credit during 2018 or 2017.

(10) **IN-KIND CONTRIBUTIONS**

In-kind contributions consisted of the following for 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Supplies	\$ 835	800
Accounting	<u>1,500</u>	<u>-</u>
Total	<u>\$ 2,335</u>	<u>800</u>