



Climb
W Y O M I N G

**AUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED SEPTEMBER 30, 2017**

CLIMB
d/b/a CLIMB WYOMING

FINANCIAL REPORT

SEPTEMBER 30, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
CLIMB d/b/a CLIMB Wyoming
Cheyenne, Wyoming

Report on the Financial Statements

We have audited the accompanying financial statements of CLIMB d/b/a CLIMB Wyoming (the "Organization"), which comprise the Statements of Financial Position as of September 30, 2017 and 2016, the related Statements of Activities, 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 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 Organization'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 Organization'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 the Organization as of September 30, 2017 and 2016, 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.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedules of Functional Expenses are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

McGee, Hearne & Paiz, LLP

Cheyenne, Wyoming
January 30, 2018

CLIMB
d/b/a CLIMB Wyoming

STATEMENTS OF FINANCIAL POSITION
September 30, 2017 and 2016

ASSETS	2017	2016
Current Assets		
Cash and cash equivalents	\$ 617,227	\$ 677,818
Certificates of deposit	389,428	129,622
Grants receivable	760,625	758,700
Contracts receivable	-	5,000
Other receivables	1,715	3,139
Pledges receivable, net of doubtful accounts (2017 \$5,705; 2016 \$10,308)	187,630	168,621
Prepaid contracted services	12,933	9,585
Prepaid rent and insurance	18,811	15,763
	1,988,369	1,768,248
Noncurrent Assets		
Investments (Note 4)	115,320	102,803
Cash held for permanent endowment (Note 3)	5,800	3,174
Investments held for permanent endowment (Notes 3 and 4)	911,987	541,668
Certificates of deposit	356,715	384,008
Pledges receivable, net of discount	76,267	165,225
Furniture and equipment, net of accumulated depreciation (2017 \$166,061; 2016 \$151,018)	28,353	35,960
	1,494,442	1,232,838
Total assets	\$ 3,482,811	\$ 3,001,086
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 133,757	\$ 161,993
Deferred revenue	11,774	1,537
Total liabilities	145,531	163,530
Net Assets		
Unrestricted	1,696,654	1,498,501
Temporarily restricted (Note 3)	856,415	839,055
Permanently restricted (Note 3)	784,211	500,000
Total net assets	3,337,280	2,837,556
Total liabilities and net assets	\$ 3,482,811	\$ 3,001,086

See Notes to Financial Statements.

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STATEMENTS OF ACTIVITIES

Years Ended September 30, 2017 and 2016

	2017				2016			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue and Additions to Net Assets								
Federal grant revenue	\$ 3,680,372	\$ -	\$ -	\$ 3,680,372	\$ 2,846,106	\$ -	\$ -	\$ 2,846,106
State and local grant revenue	182,346	-	-	182,346	1,071,192	-	-	1,071,192
Foundation and corporate grant revenue	130,000	51,594	-	181,594	74,153	126,458	-	200,611
Individual and corporate donation income	485,169	308,268	284,211	1,077,648	549,354	448,282	-	997,636
Contracted services income	-	-	-	-	5,000	-	-	5,000
Interest income	8,867	14,724	-	23,591	5,231	6,218	-	11,449
Realized and unrealized gains on investments	-	86,760	-	86,760	2,319	42,368	-	44,687
Miscellaneous income	5,442	3,057	-	8,499	9,711	-	-	9,711
	4,492,196	464,403	284,211	5,240,810	4,563,066	623,326	-	5,186,392
Net Assets Released from Restrictions (Note 3)	447,043	(447,043)	-	-	456,707	(456,707)	-	-
Total revenue and additions	4,939,239	17,360	284,211	5,240,810	5,019,773	166,619	-	5,186,392
Expenses and Reductions in Net Assets								
Program services	3,838,498	-	-	3,838,498	3,805,182	-	-	3,805,182
Management and support	529,507	-	-	529,507	385,731	-	-	385,731
Fundraising	373,081	-	-	373,081	463,748	-	-	463,748
Total expenses and reductions	4,741,086	-	-	4,741,086	4,654,661	-	-	4,654,661
Net increase in net assets	198,153	17,360	284,211	499,724	365,112	166,619	-	531,731
Net Assets, beginning of year	1,498,501	839,055	500,000	2,837,556	1,133,389	672,436	500,000	2,305,825
Net Assets, end of year	\$ 1,696,654	\$ 856,415	\$ 784,211	\$ 3,337,280	\$ 1,498,501	\$ 839,055	\$ 500,000	\$ 2,837,556

See Notes to Financial Statements.

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STATEMENTS OF CASH FLOWS**Years Ended September 30, 2017 and 2016**

	2017	2016
Cash Flows from Operating Activities		
Net increase in net assets	\$ 499,724	\$ 531,731
Adjustments to reconcile net increase in net assets to net cash provided by operating activities:		
Depreciation	28,111	30,947
Realized and unrealized (gain) on investments held for endowment	(75,590)	(41,676)
Realized and unrealized (gain) on investments	(11,170)	(3,010)
Contributions received for endowment purposes	(284,211)	-
Change in operating assets and liabilities:		
Prepaid expenses	(6,396)	1,960
Receivables	74,448	69,617
Pledge receivable held for permanent endowment	-	100,000
Accounts payable and accrued expenses	(28,236)	123,114
Deferred revenue	10,237	(40,209)
Net cash provided by operating activities	206,917	772,474
Cash Flows from Investing Activities		
Cash invested (held) for permanent endowment	(2,626)	30,404
Purchase of investments - permanent endowment	(319,137)	(557,116)
Purchase of investments	(2,694)	(99,793)
Sale of investments - permanent endowment	24,408	421,227
Sale of investments	1,347	-
Purchase of certificates of deposit	(362,651)	(383,864)
Redemption of certificates of deposit	130,138	370,930
Purchase of property and equipment	(20,504)	(18,251)
Net cash (used in) investing activities	(551,719)	(236,463)
Cash Flows from Financing Activities		
Contributions restricted for endowment purposes	284,211	-
Increase (decrease) in cash and cash equivalents	(60,591)	536,011
Cash and Cash Equivalents		
Beginning	677,818	141,807
Ending	\$ 617,227	\$ 677,818

See Notes to Financial Statements.

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NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Business and Significant Accounting Policies

Nature of business: CLIMB d/b/a CLIMB Wyoming (the “Organization”) is a not-for-profit corporation which operates solely for charitable purposes of training and placing low-income single mothers in jobs that successfully support their families. The Organization achieves this mission through CLIMB Wyoming programs that provide employer driven job skills training and placement, life skills training, counseling and the support necessary to ensure self-sufficiency and long-term success.

Basis of presentation: The Organization has adopted the Not-for-Profit Entities Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as the basis of presentation of its financial statements. This Topic, being ASC 958, establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. It also requires the Organization to distinguish between contributions received for each net asset category in accordance with donor imposed conditions. A description of the three net asset categories follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or by the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

A summary of significant accounting policies follows:

Income taxes: The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Contributions to the Organization are deductible as allowed under Section 170 of the Code.

Management evaluated the Organization’s tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustments to the financial statements. With few exceptions, the Organization is no longer subject to income tax examinations by the U.S. Federal, state, or local tax authorities except for the last three years filed.

Cash and cash equivalents: For purposes of reporting cash flows, the Organization considers all demand deposits, money market accounts, and highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

The Organization maintains its cash in bank deposit accounts which, at times, may exceed Federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

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NOTES TO FINANCIAL STATEMENTS

Pledges receivable: Pledges receivable represent amounts committed by donors that have not been received by the Organization. Pledges receivable that are expected to be collected within one year are recorded at net realizable value. Pledges receivable that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts were computed using an interest rate of 4% for the years ended September 30, 2017 and 2016. Amortization of the discount is included in donation income. The unamortized discount was \$10,783 and \$21,300 as of September 30, 2017 and 2016, respectively.

Gross pledges receivable, prior to the discount and allowance for doubtful accounts, as of September 30, 2017 and 2016 are due in:

	<u>2017</u>	<u>2016</u>
Less than one year	\$ 193,335	\$ 178,929
One to five years	87,050	186,525
	<u>\$ 280,385</u>	<u>\$ 365,454</u>

Investments: The Organization accounts for its investments under ASC Topic 958, *Accounting for Certain Investments Held by Not-for-Profit Organizations* (Topic 958). Under this topic, investments in marketable securities with readily determinable fair values are valued at their fair values in the Statements of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statements of Activities. Non-brokered certificates of deposit are presented separately on the face of the Statement of Financial Position and are carried at cost. Brokered certificates of deposit are included within investments disclosed in Note 4 and are reported at fair value. The investment portfolio disclosed in Note 4 is diversified among major industry sectors.

Fair value measurements: ASC Topic 820, *Fair Value Measurements and Disclosures*, establishes a framework for fair value measurement and disclosure. It requires that assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Level 2 valuations are based on quoted market prices for identical assets in less than active markets.

The Organization invests in professionally managed portfolios. The Organization has valued these investments utilizing the Level 1 approach, with the exception of brokered certificates of deposit and debt securities, which are valued utilizing the Level 2 approach.

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NOTES TO FINANCIAL STATEMENTS

Depreciation: The Organization follows the policy of charging to operating expenses annual amounts of depreciation which allocates the cost of furniture and equipment over their estimated useful lives. The Organization employs the straight-line method of determining the annual charge for depreciation. Furniture and equipment are depreciated over their useful lives of three to seven years. Expenditures for repairs and maintenance are expensed when incurred.

Grants: Grants receivable include amounts due from Federal, state, and local grant programs. All grants are considered by management to be fully collectible; no allowance for doubtful accounts has been accrued. Grant revenue is recognized when earned through expenditure. Grant revenue is deferred when amounts received from grant and contract sponsors have not yet been earned under the terms of the agreement.

Gifts and contributions: Unconditional donor promises to give cash and other assets are reported at fair value at the date that there is sufficient verifiable evidence documenting that a promise was made by the donor and received by the Organization. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that sufficiently limit the use of the donated assets.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported on the Statements of Activities as net assets released from restrictions.

Functional allocation of expenses: The costs of providing program and supporting services have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

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. Accordingly, actual results may differ from those estimates.

Subsequent events: Events occurring subsequent to the Statement of Financial Position date have been evaluated for financial statement impact or disclosure through January 30, 2018, the date the financial statements were available to be issued.

Note 2. Related-Party Transactions

During the years ended September 30, 2017 and 2016, the Organization contracted with related parties for office space in the amount of \$30,036 each year, and for consulting services in the amounts of \$708 and \$2,780, respectively. During the years ended September 30, 2017 and 2016, the Organization received donations from related parties totaling \$30,368 and \$63,170, respectively, and had pledges receivable from related parties at year end totaling \$37,344 and \$39,100, respectively.

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NOTES TO FINANCIAL STATEMENTS

Note 3. Restricted Funds and Endowments

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets.

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrences of other events specified by donors. Net assets released from restrictions amounted to \$447,043 and \$456,707 during the years ended September 30, 2017 and 2016, respectively. As of September 30, 2017 and 2016, temporarily restricted net assets of \$843,665 and \$839,055, respectively, are available for donor specified CLIMB Wyoming programs, geographic locations, or expenditure classes.

As of September 30, 2017 and 2016, the Organization had received donor-restricted endowments totaling \$784,211 and \$500,000, respectively, which are classified within permanently restricted net assets. As of September 30, 2017 and 2016, \$5,800 and \$3,174, respectively, of these permanent endowment funds are temporarily being held as cash until suitable investment opportunities are identified and the remaining \$911,987 and \$541,668, respectively, have been invested in equity and debt securities, mutual funds, and certificates of deposit. In accordance with the endowment agreement, the income earned by the permanent endowment shall be used for initiatives that address the operational priorities and mission of the Organization.

The changes in endowment net asset composition by type of funds during the years ended September 30, 2017 and 2016 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
2017				
Endowment net assets, beginning of year	\$ -	\$ 44,842	\$ 500,000	\$ 544,842
Investment return:				
Interest/dividend income	-	13,144	-	13,144
Realized and unrealized gains	-	75,590	-	75,590
Contributions	-	-	284,211	284,211
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 133,576</u>	<u>\$ 784,211</u>	<u>\$ 917,787</u>

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
2016				
Endowment net assets, beginning of year	\$ (2,319)	\$ -	\$ 500,000	\$ 497,681
Investment return:				
Interest/dividend income	-	5,485	-	5,485
Realized and unrealized gains	2,319	39,357	-	41,676
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 44,842</u>	<u>\$ 500,000</u>	<u>\$ 544,842</u>

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NOTES TO FINANCIAL STATEMENTS

The Organization has interpreted Wyoming’s Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment fund absent any explicit donor stipulation to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In the event the donor-restricted endowment fund experiences losses that exceed any accumulation of temporarily restricted net assets, such losses are recorded as a reduction in unrestricted net assets after all related temporarily restricted net assets have been eliminated. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the endowment fund;
2. The purposes of the Organization and the donor-restricted endowment fund;
3. General economic conditions;
4. The possible effect of inflation and deflation;
5. The expected total return from income and the appreciation of investments;
6. Other resources of the Organization; and
7. The investment policies of the Organization.

Endowment return objectives, risk parameters and spending policy: The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period. It is the Organization’s policy to appropriate actual earnings on endowment investments.

Note 4. Investments

The cost and fair values of marketable securities are as follows at September 30, 2017 and 2016:

	2017		2016	
	Cost	Fair Value	Cost	Fair Value
Certificates of deposit	\$ 135,291	\$ 134,693	\$ 93,539	\$ 94,124
Equity securities	615,836	746,475	408,509	461,805
Debt securities	120,363	119,356	67,816	62,295
Mutual funds	25,000	26,783	25,000	26,247
Total marketable securities	\$ 896,490	\$ 1,027,307	\$ 594,864	\$ 644,471

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NOTES TO FINANCIAL STATEMENTS

Note 5. Economic Dependence

During the years ended September 30, 2017 and 2016, the Organization was highly dependent on grant revenue and contracted services revenue received from the State of Wyoming through grants and contracts provided by the Department of Family Services. Revenue from this source accounted for approximately 65% and 66% of total revenue for the years ended September 30, 2017 and 2016, respectively.

Note 6. Lease Commitments

The Organization leases office space and a telephone system under various leases which expire through July 31, 2020. The total minimum lease commitment at September 30, 2017 under these leases is as follows:

2018	\$ 270,561
2019	99,021
2020	47,141
	<u>\$ 416,723</u>

Rental expense for all operating leases included in the Statement of Activities totaled \$346,306 and \$349,231, including the in-kind rental expense of \$9,000 and \$12,000, for the years ended September 30, 2017 and 2016, respectively.

Note 7. Recently Issued Accounting Pronouncements

In August 2016, the FASB issued Accounting Standards Update No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The amendment affects not-for-profits and the users of their general-purpose financial statements. This amendment improves the current net assets classification requirements and the information presented in financial statements and notes about a not-for-profit's liquidity, financial performance, and cash flows. This amendment is effective for fiscal years beginning after December 15, 2017. Early adoption is allowed. Upon adoption, the amendment must be applied retrospectively in the year the amendment is first applied. The Organization is currently evaluating the impact that the provisions this amendment will have on the Organization's financial statements.

CLIMB
d/b/a CLIMB Wyoming

SCHEDULES OF FUNCTIONAL EXPENSES
Years Ended September 30, 2017 and 2016

	2017				2016			
	Program Services	Management and Support	Fundraising	Total	Program Services	Management and Support	Fundraising	Total
Program coordination and salary	\$ 1,576,264	\$ 349,734	\$ 223,934	\$ 2,149,932	\$ 1,467,688	\$ 236,941	\$ 249,194	\$ 1,953,823
Facility	372,168	35,163	17,135	424,466	384,361	25,397	26,535	436,293
Participant tuition	134,230	-	-	134,230	112,721	-	-	112,721
Participant wage reimbursement	226,469	-	-	226,469	194,640	-	-	194,640
Mental health provider	365,594	-	-	365,594	328,158	-	-	328,158
Employer payroll taxes	144,555	31,776	20,958	197,289	139,876	18,914	21,016	179,806
Employee health and retirement benefits	157,180	41,179	24,264	222,623	127,646	25,190	34,953	187,789
Participant incentives	115,461	-	-	115,461	100,040	-	-	100,040
Staff development and training	119,632	22,625	9,942	152,199	154,521	9,821	10,045	174,387
Contracted services	105,747	25,931	14,793	146,471	130,301	39,234	17,203	186,738
Participant and employer recruitment	188,159	-	-	188,159	314,306	-	-	314,306
Staff travel	45,937	4,713	11,644	62,294	44,442	8,157	12,989	65,588
Participant group life skills training	82,594	-	-	82,594	120,462	-	-	120,462
Fundraising expense	-	-	26,797	26,797	-	-	28,143	28,143
Participant career clothing	37,489	-	-	37,489	30,230	-	-	30,230
Depreciation expense	21,927	3,654	2,530	28,111	9,346	10,474	11,127	30,947
Office supplies	45,227	12,300	7,981	65,508	75,800	9,178	17,951	102,929
Insurance	18,428	2,078	2,488	22,994	16,597	1,862	3,261	21,720
Graduate services	17,798	-	-	17,798	11,658	-	-	11,658
Participant transportation assistance	14,218	-	-	14,218	7,698	-	-	7,698
Participant recognition events	15,475	-	-	15,475	10,374	-	-	10,374
Participant license and certification	17,440	-	-	17,440	12,703	-	-	12,703
Repair and maintenance	3,860	354	389	4,603	2,040	563	581	3,184
Participant screenings	10,897	-	-	10,897	7,737	-	-	7,737
GED instruction	1,053	-	-	1,053	727	-	-	727
Bad debt expense	-	-	10,226	10,226	-	-	30,750	30,750
Substance abuse evaluation and collaborative treatment	696	-	-	696	1,110	-	-	1,110
	\$ 3,838,498	\$ 529,507	\$ 373,081	\$ 4,741,086	\$ 3,805,182	\$ 385,731	\$ 463,748	\$ 4,654,661