

**THE BUILDING FOR KIDS, INC.**

**Audited Financial Statements**

**and**

**Supplementary Information**

**For the Years Ended  
December 31, 2017 and 2016**

THE BUILDING FOR KIDS, INC.

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December 31, 2017 and 2016

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## **Independent Auditors' Report**

To the Board of Directors  
The Building for Kids, Inc.  
Appleton, Wisconsin

We have audited the accompanying financial statements of The Building for Kids, Inc. which comprise the statements of financial position as of December 31, 2017 and 2016, and 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.

### ***Auditors' 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 from 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 The Building for Kids, Inc. as of December 31, 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.

To the Board of Directors  
The Building for Kids, Inc.

***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information as identified in the table of contents is presented for purposes of additional analysis and is 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.



**KerberRose SC**  
**Certified Public Accountants**  
June 14, 2018

## Financial Statements

**THE BUILDING FOR KIDS, INC.**

Statements of Financial Position  
As of December 31, 2017 and 2016

<b>ASSETS</b>	<u>2017</u>	<u>2016</u>
Cash and Cash Equivalents	\$ 410,571	\$ 256,552
Accounts Receivable	6,536	2,890
Prepaid Expenses	7,848	12,592
Unconditional Promises to Give	350,096	163,128
Beneficial Interest in Assets Held at the Community Foundation	352,036	319,435
Cash Restricted for Long-Term Uses	186,652	81,429
Property and Equipment, Net	<u>1,629,396</u>	<u>1,636,152</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,943,135</u></u>	<u><u>\$ 2,472,178</u></u>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Expenses	\$ 90,650	\$ 58,008
Deferred Revenue	<u>136,412</u>	<u>110,068</u>
<b>TOTAL LIABILITIES</b>	<u>227,062</u>	<u>168,076</u>
<b>NET ASSETS</b>		
Unrestricted:		
Investment in Property and Equipment	1,629,396	1,636,152
Undesignated	<u>211,908</u>	<u>132,312</u>
Total Unrestricted	1,841,304	1,768,464
Temporarily Restricted	551,761	237,630
Permanently Restricted	<u>323,008</u>	<u>298,008</u>
<b>TOTAL NET ASSETS</b>	<u>2,716,073</u>	<u>2,304,102</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 2,943,135</u></u>	<u><u>\$ 2,472,178</u></u>

See Accompanying Notes

**THE BUILDING FOR KIDS, INC.**  
Statement of Activities  
For the Year Ended December 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>				
Contributions and Grants	\$ 147,293	\$ 633,505	\$ 25,000	\$ 805,798
Admissions	348,897	-	-	348,897
Membership	196,265	-	-	196,265
Return on Beneficial Interest in Assets Held at the Community Foundation	49,382	-	-	49,382
Merchandise Sales	7,258	-	-	7,258
Program Revenue	99,415	-	-	99,415
Other Revenues	41,680	-	-	41,680
Net Assets Released from Restrictions by Satisfying Donor Stipulations	319,374	(319,374)	-	-
<b>Total Revenues and Other Support</b>	<u>1,209,564</u>	<u>314,131</u>	<u>25,000</u>	<u>1,548,695</u>
<b>PROGRAM EXPENSES</b>	<u>828,454</u>	<u>-</u>	<u>-</u>	<u>828,454</u>
<b>SUPPORTING EXPENSES</b>				
Management and General	232,117	-	-	232,117
Fundraising	76,153	-	-	76,153
<b>Total Supporting Expenses</b>	<u>308,270</u>	<u>-</u>	<u>-</u>	<u>308,270</u>
<b>Total Expenses</b>	<u>1,136,724</u>	<u>-</u>	<u>-</u>	<u>1,136,724</u>
<b>CHANGE IN NET ASSETS</b>	72,840	314,131	25,000	411,971
<b>NET ASSETS - BEGINNING</b>	<u>1,768,464</u>	<u>237,630</u>	<u>298,008</u>	<u>2,304,102</u>
<b>NET ASSETS - ENDING</b>	<u>\$ 1,841,304</u>	<u>\$ 551,761</u>	<u>\$ 323,008</u>	<u>\$ 2,716,073</u>

See Accompanying Notes

**THE BUILDING FOR KIDS, INC.**

Statement of Activities  
For the Year Ended December 31, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>				
Contributions and Grants	\$ 194,959	\$ 300,228	\$ -	\$ 495,187
Admissions	328,676	-	-	328,676
Membership	164,142	-	-	164,142
Return on Beneficial Interest in Assets				
Held at the Community Foundation	19,154	-	-	19,154
Merchandise Sales	6,897	-	-	6,897
Program Revenue	120,529	-	-	120,529
Other Revenues	14,865	-	-	14,865
Net Assets Released from Restrictions by Satisfying Donor Stipulations	332,564	(332,564)	-	-
<b>Total Revenues and Other Support</b>	<u>1,181,786</u>	<u>(32,336)</u>	<u>-</u>	<u>1,149,450</u>
<b>PROGRAM EXPENSES</b>	<u>689,749</u>	<u>-</u>	<u>-</u>	<u>689,749</u>
<b>SUPPORTING EXPENSES</b>				
Management and General	206,757	-	-	206,757
Fundraising	73,539	-	-	73,539
<b>Total Supporting Expenses</b>	<u>280,296</u>	<u>-</u>	<u>-</u>	<u>280,296</u>
<b>Total Expenses</b>	<u>970,045</u>	<u>-</u>	<u>-</u>	<u>970,045</u>
<b>CHANGE IN NET ASSETS</b>	211,741	(32,336)	-	179,405
<b>NET ASSETS - BEGINNING</b>	<u>1,556,723</u>	<u>269,966</u>	<u>298,008</u>	<u>2,124,697</u>
<b>NET ASSETS - ENDING</b>	<u>\$ 1,768,464</u>	<u>\$ 237,630</u>	<u>\$ 298,008</u>	<u>\$ 2,304,102</u>

See Accompanying Notes



**THE BUILDING FOR KIDS, INC.**  
 Statements of Cash Flows  
 For the Years Ended December 31, 2017 and 2016

	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 411,971	\$ 179,405
Adjustments to Reconcile Change in Net Assets to		
Net Cash Flows From Operating Activities:		
Depreciation	210,438	197,152
In-Kind Donations of Property and Equipment	(13,000)	(66,014)
Return on Beneficial Interest in Assets Held at		
the Community Foundation	(49,382)	(19,154)
Contributions Restricted for Long-Term Purposes	(576,000)	(73,128)
Loss on Disposal of Building Improvements	3,611	-
Changes in Certain Assets and Liabilities:		
Unconditional Promises to Give	55,000	(99,011)
Accounts Receivable and Prepaid Expenses	1,097	(2,879)
Accounts Payable and Accrued Expenses	4,800	1,471
Deferred Revenue	26,344	2,516
<b>Net Cash Flows From Operating Activities</b>	<u>74,879</u>	<u>120,358</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of Property and Equipment	(166,450)	(208,763)
Distributions from Investments at Community Foundation	16,781	17,253
Decrease (Increase) in Cash Restricted for Long-Term Purposes	(105,223)	112,727
<b>Net Cash Flows From Investing Activities</b>	<u>(254,892)</u>	<u>(78,783)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Collection of Contributions Restricted for Long- Term Purposes:		
Exhibits	<u>334,032</u>	<u>10,000</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	154,019	51,575
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>256,552</u>	<u>204,977</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 410,571</u></u>	<u><u>\$ 256,552</u></u>

See Accompanying Notes

## THE BUILDING FOR KIDS, INC.

Notes to Financial Statements

December 31, 2017 and 2016

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### **Note 1 – Summary of Significant Accounting Policies**

This summary of significant accounting policies of The Building for Kids, Inc. (the Museum) is presented to assist in understanding the Museum's financial statements. The financial statements and notes are representations of the Museum's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

#### **Nature of Operations**

The Museum is a non-profit corporation located in Appleton, Wisconsin. It is organized for the purpose of providing a hands-on, interactive children's museum.

#### **Cash Equivalents**

The Museum considers all highly liquid investments, except for those restricted for long-term purposes, with a maturity of three months or less when purchased to be cash equivalents. Cash restricted for long-term purposes at December 31, 2017 and 2016 relates primarily to construction of future exhibits.

The Museum's cash is maintained in several banks and is insured by the FDIC \$250,000 per bank. The Museum has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

#### **Promises to Give**

Contributions are recognized when the donor makes a promise to give to the Museum that is, in substance, unconditional. Donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

#### **Property, Equipment and Depreciation**

Purchased property and equipment with a cost of more than \$1,000 and a useful life of more than one year are capitalized. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Museum reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Museum reclassifies temporarily restricted net assets to unrestricted net assets at that time. Depreciation is provided on the straight-line method over the estimated useful lives of the assets.

#### **Collections**

The Museum has adopted a policy of not capitalizing collections in its financial statements. Accordingly, no collection items are recognized as assets, whether they are purchased or received as a donation. Any expenditure or proceeds related to purchases, sales, or insurance recoveries of collection items are reported separately on the statement of activities in the period in which they occur. The Museum's collection consists of tin toys.

#### **Membership Revenue**

Membership fees are recognized as revenue in the applicable membership period. Deferred revenue represents membership fees received for which the term of the membership has not expired.

## THE BUILDING FOR KIDS, INC.

Notes to Financial Statements

December 31, 2017 and 2016

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### **Note 1 – Summary of Significant Accounting Policies (Continued)**

#### **Contributed Services**

A substantial number of unpaid volunteers have made significant contributions of their time to the Museum principally in staffing the various exhibits and special events. The value of this contributed time is not reflected in these statements. The Museum pays for most services requiring specific expertise.

#### **Net Assets**

Net assets, revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Museum are classified and reported as 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 can be fulfilled by actions of the Museum pursuant to those stipulations or that expire by the passage of time.
- Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Museum. Generally, the donors of such assets permit the Museum to use all or part of the income earned on the assets.

#### **Income Taxes**

The Museum is qualified as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes except for net earnings derived from gift shop merchandise sales. Gifts, grants, and bequests are deductible by donors within limitations of the Internal Revenue Code.

The Museum evaluates its tax positions based on whether or not the position is more likely than not to be sustained upon examination by taxing authorities. This evaluation includes monitoring changes in tax law and new authoritative rulings for potential implications to its tax status and positions. The Museum's federal income tax returns are subject to examination generally for three years after they are filed and its state income tax returns generally for four years after they are filed.

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

#### **Expense Allocation**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### **Subsequent Events**

Subsequent events were evaluated through June 14, 2018, which is the date the financial statements were available to be issued.

**THE BUILDING FOR KIDS, INC.**

Notes to Financial Statements

December 31, 2017 and 2016

**Note 2 – Unconditional Promises to Give**

The Organization received unconditional promises to give for operations and exhibits during the year ended December 31, 2017 and 2016. The promises to give at December 31, 2017 and 2016 is due as follows:

	2017	2016
Less Than One Year	\$ 196,032	\$ 97,032
One to Five Years	154,064	66,096
Total	<u>\$ 350,096</u>	<u>\$ 163,128</u>

Promises due in one or more years at December 31, 2017 were not discounted because the amount is not material to the financial statements. Based on management's review of the promises to give, no allowance for doubtful accounts is considered necessary.

**Note 3 – Beneficial Interest in Assets Held at the Community Foundation**

As of December 31, 2017 and 2016 funds totaling \$352,036 and \$319,435, respectively, were held for the future use and benefit of the Museum at the Community Foundation for the Fox Valley Region, Inc. (the Foundation). Those amounts are reflected in the accompanying financial statements as beneficial interest in assets held at the Community Foundation. The Foundation invests the assets held in the funds primarily in equity and fixed income securities. These securities are valued at fair value primarily based on quoted market prices in active markets.

The Museum has granted variance power to the Foundation. As such the board of directors of the Foundation has the power to modify any restriction or condition on the distribution of funds if in its judgment such restrictions become inconsistent with the charitable needs of the Museum or inconsistent with the charitable needs served by the Foundation.

Annually the Foundation determines amounts available for distribution to the Museum based on various distribution policies of the Foundation. The Museum can elect to receive these distributions or have these added to the principal of the respective funds at the Foundation. The Museum received \$16,781 and \$17,253 of distributions from the Foundation in 2017 and 2016, respectively.

**Note 4 – Property and Equipment**

Property and equipment consists of the following at December 31, 2017 and 2016:

	2017	2016
Building and Improvements	\$ 1,626,176	\$ 1,566,391
Constructed Exhibits	3,302,210	3,249,380
Equipment	361,474	341,725
Construction in Process	3,500	3,500
Total Property and Equipment	5,293,360	5,160,996
Less: Accumulated Depreciation	3,663,964	3,524,844
Property and Equipment, Net	<u>\$ 1,629,396</u>	<u>\$ 1,636,152</u>

**Note 5 – Debt**

The Museum has a \$100,000 line of credit with Nicolet National Bank that is renewed annually. The line of credit at December 31, 2017 matures November 1, 2018. Borrowings under the line at December 31, 2017 bear interest at the prime rate plus 1.0% with a floor of 4.75% (5.75% at December 31, 2017), payable monthly, and collateralized by substantially all of the assets of the Museum. There was no amount outstanding on this line of credit at December 31, 2017 and 2016.

## THE BUILDING FOR KIDS, INC.

Notes to Financial Statements

December 31, 2017 and 2016

### Note 6 – In-Kind Contributions

During 2017 and 2016, the Museum received donated remodeling of certain exhibits, materials to enhance its exhibits and other services, as well as a variety of contributed services other than volunteer time staffing the exhibits. Donated remodeling costs, materials and services were recorded at estimated fair value as determined either by the donor or the Museum's management and board of directors. The 2017 and 2016 financial statements include \$43,715 and \$98,676, respectively, of in-kind contributions.

In-kind contributions related to property and equipment have been capitalized and included in contributions. In-kind contributions related to operations are included in contributions revenue and expenses.

### Note 7 – Restrictions on Assets

Temporarily restricted net assets consist of contributions received or promised that are restricted by the donor for particular operating purposes or for property and equipment acquisitions. At December 31, 2017 and 2016, temporarily restricted net assets are available for the following purposes:

	2017	2016
Exhibits	\$ 475,546	\$ 81,429
Programming	17,887	15,837
Other Purposes	58,328	140,364
	<u>\$ 551,761</u>	<u>\$ 237,630</u>

Permanently restricted net assets consist of funds to be held indefinitely, the income from which is to support the Museum's general activities.

### Note 8 – Fair Value Measurements

Generally accepted accounting principles provide a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1      Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Museum has the ability to access as of the measurement date.
- Level 2      Significant other observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3      Significant 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.

**THE BUILDING FOR KIDS, INC.**

Notes to Financial Statements  
December 31, 2017 and 2016

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**Note 8 – Fair Value Measurements (Continued)**

The Museum classifies its beneficial interest in assets held at the Community Foundation as Level 3 because they are valued by the Community Foundation and it is not possible to determine a daily value of the Museum's portion of the commingled investment portfolio. The changes in Level 3 assets measured at fair value on a recurring basis are summarized as follows:

	2017	2016
Balance, Beginning of Year	\$ 319,435	\$ 317,534
Interest and Dividends	6,590	5,386
Realized and Unrealized Gains	47,848	19,060
Less: Distributions	(16,781)	(17,253)
Less: Administrative Fees	(5,056)	(5,292)
Balance, End of Year	<u>\$ 352,036</u>	<u>\$ 319,435</u>

**Note 9 – Upcoming Accounting Pronouncements**

The Financial Accounting Standards Board has issued an accounting update that will result in significant changes to financial reporting and disclosures for nonprofit organizations. The update intends to make immediate improvements that address complexity of net asset classifications, clarity on information regarding liquidity and availability of cash, transparency in reporting of financial performance measures, consistency in reporting expenses by function and nature and utility of the statement of cash flows. The provisions of this update are effective for the Museum's financial statements for the year ending December 31, 2018.

The Financial Accounting Standards Board has issued an accounting update that will result in changes to the timing of when an organization will recognize income. Revenues will be recognized when the promised goods or services are transferred to its customers in an amount that reflects the consideration to which the organization expects to be entitled in exchange for those goods or services. This update also includes expanded disclosure requirements that result in an entity providing users of financial statements with comprehensive information about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers. The provisions of this update are effective for the Museum's financial statements for the year ending December 31, 2019.

## Supplementary Information

**THE BUILDING FOR KIDS, INC.**  
Schedule of Expenses by Function  
For the Year Ended December 31, 2017

	Supporting Services			Total
	Program Services	Management and General	Fundraising	
<b>EXPENSES</b>				
Salaries and Wages	\$ 230,358	\$ 128,141	\$ 56,680	\$ 415,179
Other Employee Benefits	17,526	9,759	4,432	31,717
Payroll Taxes	19,867	11,064	5,024	35,955
Professional Fees	-	12,527	-	12,527
Design and Printing	485	-	-	485
Office Supplies and Expense	14,283	7,896	4,116	26,295
Occupancy	168,800	29,788	-	198,588
Cleaning	39,699	-	-	39,699
Equipment Supplies and Maintenance	37,719	-	-	37,719
Conferences and Meetings	-	3,457	-	3,457
Depreciation	199,916	10,522	-	210,438
Promotional	20,230	-	5,901	26,131
Volunteers	309	-	-	309
Credit Card Fees	-	13,892	-	13,892
Programs	31,604	-	-	31,604
Scholarships	44,920	-	-	44,920
Gift Shop Cost of Sales	2,738	-	-	2,738
Dues and Filing Fees	-	5,071	-	5,071
<b>TOTAL EXPENSES</b>	<u>\$ 828,454</u>	<u>\$ 232,117</u>	<u>\$ 76,153</u>	<u>\$ 1,136,724</u>



**THE BUILDING FOR KIDS, INC.**  
Schedule of Expenses by Function  
For the Year Ended December 31, 2016

	Supporting Services			Total
	Program Services	Management and General	Fundraising	
<b>EXPENSES</b>				
Salaries and Wages	\$ 180,052	\$ 115,392	\$ 55,235	\$ 350,679
Other Employee Benefits	13,230	8,423	4,170	25,823
Payroll Taxes	16,591	9,506	4,706	30,803
Professional Fees	-	10,433	-	10,433
Office Supplies and Expense	12,236	6,765	3,526	22,527
Occupancy	161,697	28,535	-	190,232
Cleaning	28,208	-	-	28,208
Equipment Supplies and Maintenance	23,956	-	-	23,956
Conferences and Meetings	-	1,256	-	1,256
Depreciation	187,295	9,857	-	197,152
Promotional	14,465	-	5,902	20,367
Volunteers	1,070	-	-	1,070
Credit Card Fees	-	12,740	-	12,740
Programs	50,137	-	-	50,137
Gift Shop Cost of Sales	812	-	-	812
Dues and Filing Fees	-	3,850	-	3,850
<b>TOTAL EXPENSES</b>	<b>\$ 689,749</b>	<b>\$ 206,757</b>	<b>\$ 73,539</b>	<b>\$ 970,045</b>