

GILDA'S CLUB NASHVILLE
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
DECEMBER 31, 2010 AND 2009

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Gilda's Club Nashville
Nashville, Tennessee

We have audited the accompanying statements of financial position of Gilda's Club Nashville (the "Agency") as of December 31, 2010 and 2009, and the related statements of activities, cash flows and functional expenses for the years then ended. These financial statements are the responsibility of the Agency's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gilda's Club Nashville as of December 31, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

KraftCPAs PLLC

Nashville, Tennessee
September 21, 2011

GILDA'S CLUB NASHVILLE

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
ASSETS		
Cash and cash equivalents	\$ 1,374,831	\$ 812,724
Account receivable - grants	23,630	12,500
Contributions receivable, net	93,026	-
Prepaid expenses	10,636	10,296
Property and equipment, net	2,475,919	2,544,307
Assets restricted for capital campaign:		
Cash and cash equivalents	-	430,942
Contributions receivable, net	-	218,692
Purchased membership rights, net	<u>131,250</u>	<u>152,250</u>
TOTAL ASSETS	<u>\$ 4,109,292</u>	<u>\$ 4,181,711</u>
LIABILITIES		
Accounts payable and accrued expenses	<u>\$ 19,121</u>	<u>\$ 19,208</u>
NET ASSETS		
Unrestricted:		
Board designated: - long-term stability and clubhouse repair		
Long-term stability funds	232,136	229,107
Clubhouse repair and maintenance funds	100,000	-
Board designated - property and equipment	2,475,919	2,544,307
Undesignated	<u>1,265,338</u>	<u>709,569</u>
Total unrestricted	4,073,393	3,482,983
Temporarily restricted	<u>16,778</u>	<u>679,520</u>
TOTAL NET ASSETS	<u>4,090,171</u>	<u>4,162,503</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,109,292</u>	<u>\$ 4,181,711</u>

The accompanying notes are an integral part of these financial statements.

GILDA'S CLUB NASHVILLE

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010		
	Unrestricted	Temporarily Restricted	Totals
SUPPORT AND REVENUE			
Public support:			
Individuals, corporate gifts and grants	\$ 320,444	\$ 55,560	\$ 376,004
Donated goods and services for workshops	98,544	-	98,544
Special events	288,601	-	288,601
Less: direct benefits to donors	(49,257)	-	(49,257)
Interest income	14,645	-	14,645
Net assets released in satisfaction of purpose restrictions	<u>718,302</u>	<u>(718,302)</u>	<u>-</u>
 TOTAL SUPPORT AND REVENUE	 <u>1,391,279</u>	 <u>(662,742)</u>	 <u>728,537</u>
 EXPENSES			
Program services	648,954	-	648,954
Supporting services:			
Management and general	83,469	-	83,469
Fundraising	<u>68,446</u>	<u>-</u>	<u>68,446</u>
 TOTAL EXPENSES	 <u>800,869</u>	 <u>-</u>	 <u>800,869</u>
 CHANGE IN NET ASSETS	 590,410	 (662,742)	 (72,332)
 NET ASSETS - BEGINNING OF YEAR	 <u>3,482,983</u>	 <u>679,520</u>	 <u>4,162,503</u>
 NET ASSETS - END OF YEAR	 <u>\$ 4,073,393</u>	 <u>\$ 16,778</u>	 <u>\$ 4,090,171</u>

The accompanying notes are an integral part of these financial statements.

2009		
<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
\$ 280,382	\$ 100,827	\$ 381,209
78,744	-	78,744
324,439	-	324,439
(49,614)	-	(49,614)
11,694	-	11,694
<u>227,649</u>	<u>(227,649)</u>	<u>-</u>
<u>873,294</u>	<u>(126,822)</u>	<u>746,472</u>
665,397	-	665,397
86,758	-	86,758
<u>71,626</u>	<u>-</u>	<u>71,626</u>
<u>823,781</u>	<u>-</u>	<u>823,781</u>
49,513	(126,822)	(77,309)
<u>3,433,470</u>	<u>806,342</u>	<u>4,239,812</u>
<u>\$ 3,482,983</u>	<u>\$ 679,520</u>	<u>\$ 4,162,503</u>

GILDA'S CLUB NASHVILLE

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (72,332)	\$ (77,309)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	89,388	89,713
Restricted contributions for capital campaign	-	(36,132)
Increase in:		
Accounts receivable - grants	(11,130)	(390)
Prepaid expenses	(340)	(705)
Increase (decrease) in:		
Accounts payable and accrued expenses	<u>(87)</u>	<u>965</u>
TOTAL ADJUSTMENTS	<u>77,831</u>	<u>53,451</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>5,499</u>	<u>(23,858)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease in cash restricted for capital campaign	<u>430,942</u>	<u>42,194</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>430,942</u>	<u>42,194</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital campaign contributions collected	<u>125,666</u>	<u>117,266</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>125,666</u>	<u>117,266</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	562,107	135,602
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>812,724</u>	<u>677,122</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,374,831</u>	<u>\$ 812,724</u>
Noncash investing activities:		
Assets restricted for capital campaign were released from restriction as follows:		
Capital campaign - contributions receivable	<u>\$ (93,026)</u>	<u>\$ -</u>
Operations - contributions receivable, net	<u>\$ 93,026</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

GILDA'S CLUB NASHVILLE

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010			
	SUPPORTING SERVICES			
	MANAGEMENT AND			
	PROGRAM SERVICES	GENERAL	FUNDRAISING	TOTALS
Salaries	\$ 281,603	\$ 46,376	\$ 37,625	\$ 365,604
Payroll taxes and benefits	65,638	10,111	7,694	83,443
Contract labor	<u>24,505</u>	<u>90</u>	<u>60</u>	<u>24,655</u>
TOTAL SALARIES AND RELATED EXPENSES	371,746	56,577	45,379	473,702
Annual campaign expense	-	-	3,295	3,295
Bank charges	-	407	-	407
Business taxes and licenses	4,310	9	6	4,325
Credit card fees	-	5,157	-	5,157
Donated goods and services for workshops	98,544	-	-	98,544
Dues and memberships	5,279	7	4	5,290
Equipment lease	567	18	12	597
Food and beverage	44	238	-	282
Gifts and promotions	-	171	-	171
Gildagram newsletter expenses	7,847	11	840	8,698
Insurance	18,181	490	327	18,998
Management information assistance	1,448	46	30	1,524
Meetings and workshops	10,555	-	225	10,780
Outreach	5,756	-	-	5,756
Postage	3,679	94	62	3,835
Printing	8,684	25	13	8,722
Professional fees and services	-	16,865	-	16,865
Rent	4,560	144	96	4,800
Repairs and maintenance	10,018	218	146	10,382
Seminars and conferences	2,753	56	37	2,846
Special events expense				
Educational outreach	7,107	-	-	7,107
Food, entertainment and other related expenses	-	-	32,663	32,663
Donated food, goods and services related to events	-	-	11,712	11,712
Supplies	1,558	210	39	1,807
Telephone	3,951	125	83	4,159
Travel	13	-	-	13
Utilities	<u>17,386</u>	<u>549</u>	<u>366</u>	<u>18,301</u>
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	583,986	81,417	95,335	760,738
Amortization of golf club membership	-	-	21,000	21,000
Depreciation	<u>64,968</u>	<u>2,052</u>	<u>1,368</u>	<u>68,388</u>
TOTAL EXPENSES	648,954	83,469	117,703	850,126
Less expenses netted against revenues on the statement of activities - direct benefits to donors	<u>-</u>	<u>-</u>	<u>(49,257)</u>	<u>(49,257)</u>
TOTAL EXPENSES REPORTED UNDER PROGRAM AND SUPPORTING SERVICES	<u>\$ 648,954</u>	<u>\$ 83,469</u>	<u>\$ 68,446</u>	<u>\$ 800,869</u>

The accompanying notes are an integral part of these financial statements.

2009

SUPPORTING SERVICES

MANAGEMENT

AND

GENERAL

FUNDRAISING

TOTALS

PROGRAM SERVICES

\$ 303,108	\$ 47,818	\$ 36,335	\$ 387,261
67,295	10,936	8,106	86,337
<u>28,915</u>	<u>154</u>	<u>103</u>	<u>29,172</u>
399,318	58,908	44,544	502,770
-	-	2,923	2,923
-	477	-	477
5,130	21	-	5,151
-	4,812	-	4,812
78,744	-	-	78,744
824	15	10	849
690	22	15	727
44	155	-	199
7	240	5	252
11,105	-	1,234	12,339
19,822	540	360	20,722
2,614	496	55	3,165
13,723	-	-	13,723
6,505	-	-	6,505
4,836	69	46	4,951
6,730	62	78	6,870
-	17,540	-	17,540
3,572	113	75	3,760
9,566	169	113	9,848
3,526	-	-	3,526
5,851	-	-	5,851
-	117	27,362	27,479
-	-	21,547	21,547
3,463	90	10	3,563
4,512	117	78	4,707
-	117	-	117
<u>19,537</u>	<u>617</u>	<u>411</u>	<u>20,565</u>
600,119	84,697	98,866	783,682
-	-	21,000	21,000
<u>65,278</u>	<u>2,061</u>	<u>1,374</u>	<u>68,713</u>
665,397	86,758	121,240	873,395
-	-	(49,614)	(49,614)
<u>\$ 665,397</u>	<u>\$ 86,758</u>	<u>\$ 71,626</u>	<u>\$ 823,781</u>

GILDA'S CLUB NASHVILLE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Gilda's Club Nashville (the "Agency") was organized in 1995 as a Tennessee not-for-profit corporation. The Agency provides a unique environment, free of charge, where people living with cancer, their families and friends, can join together with others in building social and emotional support as a supplement to regular medical care.

Basis of Presentation

The accompanying financial statements present the financial position and change in net assets of the Agency on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Resources are classified as unrestricted, temporarily restricted or permanently restricted net assets, based on the existence or absence of donor-imposed restrictions, as follows:

- Unrestricted net assets are free of donor-imposed restrictions. All revenues, gains and losses that are not temporarily or permanently restricted by donors are included in this classification. All expenditures are reported in the unrestricted class of net assets, since the use of restricted contributions in accordance with the donors' stipulations results in the release of the restriction. Unrestricted net assets include certain board designated reserves for long term-stability and clubhouse repairs and maintenance.
- Temporarily restricted net assets are limited as to use by donor-imposed restrictions that expire with the passage of time or that can be satisfied by use for the specific purpose.
- Permanently restricted net assets are amounts required by donors to be held in perpetuity, including gifts requiring that the principal be invested and the income or specific portions thereof be used for operations. The Agency had no permanently restricted net assets as of December 31, 2010 or 2009.

Contributions and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions.

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily or permanently restricted support that increases those net asset classes. When a restriction is fulfilled (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted and reported in the Statement of Activities as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the support is reported as unrestricted.

GILDA'S CLUB NASHVILLE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2010 AND 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions and Support (continued)

Non-cash gifts of equipment or materials are reported at fair value as unrestricted support, unless explicit donor restrictions specify how the assets must be used. Gifts of long-lived assets with explicit restrictions as to how the assets are to be used or funds restricted for the acquisition of long-lived assets are reported as restricted support. Expirations of donor restrictions are recognized when the donated or acquired long-lived assets are placed in service.

Cash and Cash Equivalents

Cash and cash equivalents consist principally of checking account balances, bank certificates of deposit and money market funds that can be liquidated without significant penalty or restriction (including accrued interest).

Contributions Receivable

Unconditional promises to give that are expected to be collected within one year are recorded as contributions receivable at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The discount on those amounts is computed at a risk-free interest rate applicable to the year in which the promise is received (not applicable in 2010 and 2009). Conditional promises to give are not included as support until such time as the conditions are substantially met.

An allowance for uncollectible contributions receivable has not been provided since, in management's opinion, the balance is fully collectible.

Property and Equipment and Depreciation

Property and equipment are reported at cost at the date of purchase or at estimated fair value at the date of gift to the Agency. The Agency's policy is to capitalize purchases with a cost of \$1,000 or more and an estimated useful life greater than one year. Depreciation is calculated by the straight-line method over the estimated useful lives ranging from 5 to 7 years for furniture and equipment, and 50 years for building and improvements.

Membership Rights

Purchased membership rights have been capitalized at acquisition cost and are being amortized by the straight-line method over the life of the agreement, which is ten years. Amortization expense is included in depreciation and amortization in the Statement of Functional Expenses.

GILDA'S CLUB NASHVILLE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2010 AND 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Agency qualifies as a not-for-profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, income taxes are not provided.

The Agency files a U.S. Federal Form 990 for organizations exempt from income tax. Tax returns for years prior to fiscal year 2007 are closed.

Donated Goods and Services

Donated goods are recorded as gifts in the period received at fair value, if there is an objective and measurable basis for determining such value.

Donated services are recognized if they create or enhance non-financial assets or the donated service requires specialized skills, was performed by the donor who possesses such skills, and would have been purchased by the Agency if not provided by the donor. Such services are recognized at fair value as support and expense in the period the services are performed.

In addition, during 2010 and 2009, a substantial number of unpaid volunteers contributed approximately 3,100 and 2,700 hours, respectively, of their time to the Agency's program and supporting services. Approximately, 1,000 of these volunteer hours are recorded as donated services provided for workshops. The remained of this contributed time is not reflected in these statements since it is not susceptible to objective measurement or valuation.

Program and Supporting Services

The following program and supporting services classifications are included in the accompanying financial statements:

Program services - consist of activities relating to support and networking groups, lectures, workshops and social events in a nonresidential home-like setting (clubhouse facility), provided free of charge to adults and children living with cancer, and to their families and friends.

GILDA'S CLUB NASHVILLE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2010 AND 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program and Supporting Services (continued)

Supporting services:

Management and general - relates to the overall direction of the agency. These expenses are not identifiable with a particular program or with fundraising, but are indispensable to the conduct of those activities and are essential to the agency. Specific activities include agency oversight, business management, recordkeeping, budgeting, financing, and other administrative activities.

Fundraising - includes costs of activities directed toward appeals for financial support, including special events. Other activities include the cost of solicitations and creation and distribution of fundraising materials.

Allocation of Functional Expenses

Expenses that can be directly attributed to a particular function are charged to that function. Certain costs have been allocated among more than one program or activity based on objectively evaluated financial and nonfinancial data or reasonable subjective methods determined by management.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications

Certain reclassifications have been made to prior year amounts in order to be comparative with the current year presentation. Additionally, donated goods and services for educational workshops and classes in the amount of \$78,744 were recorded as revenue and expense and donated goods and services for special events were reduced by \$18,608 in 2009. The effect on 2009 totals as previously reported is as follows: program expenses increased by \$55,589, management and general expenses increased \$14,589 and fundraising expenses decreased \$10,042. The total change in net assets was not impacted.

Events Occurring After Reporting Date

The Agency has evaluated events and transactions that occurred between December 31, 2010 and September 21, 2011, the date the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

GILDA'S CLUB NASHVILLE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2010 AND 2009

NOTE 2 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at December 31:

	<u>2010</u>	<u>2009</u>
Land	\$ 350,000	\$ 350,000
Building and improvements	2,296,032	2,296,032
Furniture and equipment	<u>136,946</u>	<u>136,946</u>
	2,782,978	2,782,978
Less accumulated depreciation	<u>307,059</u>	<u>238,671</u>
	<u>\$ 2,475,919</u>	<u>\$ 2,544,307</u>

NOTE 3 - CONTRIBUTIONS RECEIVABLE

Contributions receivable consisted of the following at December 31:

	<u>2010</u>	<u>2009</u>
Less than one year	\$ 86,026	\$ 208,692
One to five years	<u>7,000</u>	<u>10,000</u>
Total	<u>\$ 93,026</u>	<u>\$ 218,692</u>

NOTE 4 - MEMBERSHIP RIGHTS

During 2007, the Agency entered into a 10-year membership agreement with the Golf Club of Tennessee (the "Club") and paid \$210,000 for membership rights. The Agency received a restricted contribution to finance the membership, which allows for 10 years of annual fundraising golf tournaments at the Club and the right to limited use of the Club's facilities for the cultivation and solicitation of donors. The Agency has no equity or ownership or any other property interest in the Club. The Agency is amortizing the cost of the membership rights over the term of the agreement.

For the years ended December 31, 2010 and 2009, the Agency reported amortization expense of \$21,000 and reported as a fund-raising expense. Accumulated amortization amounted to \$78,750 at December 31, 2010 and \$57,750 at December 31, 2009.

GILDA'S CLUB NASHVILLE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2010 AND 2009

NOTE 5 - ENDOWMENT FUND IN TRUST

The Agency is the named beneficiary of an endowment fund held in trust by the Community Foundation of Middle Tennessee. The endowment fund was created by numerous individual contributors and continues to receive annual donations from individuals. Earnings on this fund are for general operations and programs of the Agency. The Community Foundation has the ultimate authority and control over this fund and the income derived therefrom; therefore, the fund is excluded from the assets of the Agency. The balance of the fund was \$14,470 at December 31, 2010 (\$12,325 in 2009).

NOTE 6 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consisted of the following at December 31:

	<u>2010</u>	<u>2009</u>
Next year's operations	\$ 8,478	\$ 8,674
Contributions for children's programs	8,300	21,212
Contributions restricted for capital campaign	<u>-</u>	<u>649,634</u>
	<u>\$ 16,778</u>	<u>\$ 679,520</u>

The Agency's capital campaign provided for the acquisition and renovation of the clubhouse, funding for the first year's operating expenses and certain other costs related to the new facility. The campaign was essentially completed in 2007; however, the Agency contemplated some additional property acquisitions with the campaign funds. As of December, 31, 2009, the total releases from capital campaign restrictions included the acquisition and renovation of the clubhouse and related capital campaign expenses. During 2010, the Agency released from restriction the first year's operating expenses, which was an allowed use of the campaign funds, and exceeded the balance remaining in temporarily restricted capital campaign net assets.

GILDA'S CLUB NASHVILLE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2010 AND 2009

NOTE 7 - CONCENTRATIONS OF CREDIT RISK AND RELATED PARTY TRANSACTIONS

The Agency maintains cash balances at financial institutions whose accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to statutory limits. As of December 31, 2010, the Company's depositor accounts exceeded FDIC insurance limits by approximately \$197,000.

Contributions receivable consist of individual and corporate contribution pledges. No donor contributions exceeded 10% of total support and revenues in 2010 or 2009. Contributions receivable from four donors amounted to \$89,000 (96%) and \$182,000 (83%) of total contributions receivable at December 31, 2010 and 2009, respectively.

Contributions receivable from Board members and related parties amounted to \$14,025 and \$15,025, as of December 31, 2010 and 2009, respectively.

NOTE 8 - DONATED SERVICES

Donated goods and services provided for special events amounted to approximately \$11,700 in 2010 (\$21,500 in 2009).

Donated services for program workshops consisted of the following for the years ended December 31:

	<u>2010</u>			<u>2009</u>		
	<u>Rate</u>	<u>Hours</u>	<u>Value of Donated Services</u>	<u>Rate</u>	<u>Hours</u>	<u>Value of Donated Services</u>
Medical physicians and other healthcare providers	\$ 130	134	\$ 17,420	\$ 130	140	\$ 18,200
Psychotherapist led groups	\$ 60	253	15,180	\$ 60	393	23,580
Gilda's Gang personal trainers	\$ 75	180	13,500	\$ 75	80	6,000
Movement and fitness	\$ 25	334	8,350	\$ 25	249	6,225
Cooking and nutrition	\$ 55	108	5,940	\$ 55	87	4,785
Cosmetology	\$ 50	<u>64</u>	3,200	\$ 50	<u>78</u>	3,900
Other goods and services:						
Food and supplies for participants			19,170			2,016
Gifts to members			3,815			11,966
Exercise locations for participants			7,769			-
Materials for workshops			<u>4,200</u>			<u>2,072</u>
Total donated services		<u>1,073</u>	<u>\$ 98,544</u>		<u>1,027</u>	<u>\$ 78,744</u>