Consolidated Financial Statements

June 30, 2018

Primrose Center, Inc. and Affiliate

McDIRMIT DAVIS
Certified Public Accountants and Advisors

Table of Contents

MCDIRMIT DAVIS
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Primrose Center, Inc. and Affiliate

Report on the Consolidated Financial Statements
We have audited the accompanying consolidated financial statements of Primrose Center, Inc. (A Not-for-Profit Corporation) and affiliate which comprise the consolidated statement of financial position as of June 30, 2018, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Primrose Center, Inc. and its affiliate as of June 30, 2018, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matter

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental consolidating information is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

McDirmit Davis & Company, LLC

Orlando, Florida
September 19, 2018

Assets:		
Cash and cash equivalents	$	672,523
Investments		860,270
Accounts receivable, net of allowance for doubtful accounts of $19,964		351,579
Prepaid expenses		57,894
Financing costs, net of accumulated amortization of $4,227		4,226
Property and equipment, net of accumulated depreciation		1,240,510
Total assets	$	3,187,002
Liabilities:		
Accounts payable	$	59,806
Accrued expenses		204,189
Deferred revenue		36,761
Long-term debt		160,638
Total liabilities		461,394
Net Assets:		
Unrestricted:		
Designated for investment in property and equipment		1,079,872
Designated for group homes endowment		328,629
Undesignated		1,317,107
Total net assets		2,725,608
Total liabilities and net assets	$	3,187,002

Changes in Unrestricted Net Assets:		
Revenue and support:		
Fees and grants from governmental agencies	$	3,266,716
Contributions		48,767
Program service fees		515,987
Investment income		11,691
Gain on disposal of fixed assets		5,336
Miscellaneous		25,021
Total revenue and support		3,873,518
Expenses:		
Program services:		
Center		1,658,354
Supported employment		157,544
Supported living		23,316
Group homes		1,683,630
Total program services		3,522,844
Support services:		
Management and general		440,341
Development		-
Total expenses		3,963,185
Increase in unrestricted net assets		(89,667)
Total Change in Net Assets		(89,667)
Net assets, beginning of year		2,815,275
Net assets, end of year	$	2,725,608

	Program Services		
	Center	Supported Employment	Supported Living
Salaries:			
Administrative and other	$ 409,924	$ -	$ -
Professional	570,576	98,862	19,506
Total salaries	980,500	98,862	19,506
Benefits:			
Payroll taxes, insurance and retirement plan contributions	158,795	20,861	3,428
Total salaries and benefits	1,139,295	119,723	22,934
Other Operating Expenses:			
Professional fees	24,444	-	-
Supplies	9,618	343	117
Telephone	491	-	-
Equipment rental and maintenance	37,116	-	-
Occupancy	51,135	-	-
Depreciation and amortization	59,988	-	-
Transportation	171,529	-	-
Staff training and travel	2,195	4,859	12
Dues and subscriptions	239	-	-
Insurance	44,707	-	-
Fees and interest	19,589	1,283	253
Provision for doubtful accounts	13,009	143	-
Food	16,336	-	-
Client allowances and expenses	(194)	-	-
Workshop and enclave labor	36,273	31,193	-
Miscellaneous	32,584	-	-
Total other operating expenses	519,059	37,821	382
Total	$ 1,658,354	$ 157,544	$ 23,316

Program Services		Support Services		
Group Homes	Total	Management and General	Development	Total Expenses
$ 326,994	$ 736,918	$ 81,269	$ -	$ 818,187
805,298	1,494,242	-	-	1,494,242
1,132,292	2,231,160	81,269	-	2,312,429
159,365	342,449	8,757	-	351,206
1,291,657	2,573,609	90,026	-	2,663,635
11,360	35,804	253,834	-	289,638
11,460	21,538	27,922	-	49,460
2,182	2,673	15,864	-	18,537
58,487	95,603	1,803	-	97,406
83,303	134,438	9,056	-	143,494
37,965	97,953	13,750	-	111,703
23,890	195,419	102	-	195,521
1,710	8,776	933	-	9,709
135	374	7,275	-	7,649
28,792	73,499	8,798	-	82,297
14,693	35,818	7,149	-	42,967
-	13,152	-	-	13,152
108,288	124,624	264	-	124,888
4,181	3,987	-	-	3,987
-	67,466	-	-	67,466
5,527	38,111	3,565	-	41,676
391,973	949,235	350,315	-	1,299,550
$ 1,683,630	$ 3,522,844	$ 440,341	$ -	$ 3,963,185

Cash Flows from Operating Activities:		
Cash received from revenues and other support	$	3,900,455
Cash paid for expenses		(4,016,337)
Investment income received		23,706
Interest paid		(9,100)
Net cash used for operating activities		(101,276)
Cash Flows from Investing Activities:		
Purchases of investments		(346,043)
Sale of investments		135,534
Sale of property and equipment		5,336
Purchases of property and equipment		(45,604)
Net cash used for investing activities		(250,777)
Cash Flows from Financing Activities:		
Payments on long-term debt		(48,550)
Net cash used for financing activities		(48,550)
Net decrease in cash and cash equivalents		(400,603)
Cash and cash equivalents, beginning of year		1,073,126
Cash and cash equivalents, end of year	$	672,523
Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities:		
Change in net assets	$	(89,667)
Adjustments to reconcile changes in net assets to net cash used for operating activities:		
Depreciation and amortization		111,703
Unrealized gain on investments		12,015
Gain on sale of asset		(5,336)
Contributed assets		(13,792)
(Increase) decrease in:		
Receivables from governmental agencies		37,846
Prepaid expenses		1,773
Increase (decrease) in:		
Accounts payable		(147,735)
Accrued expenses		(27,993)
Deferred revenue		19,910
Net cash provided by operating activities	$	(101,276)

Note 1 Summary of Significant Accounting Policies

The financial statements of Primrose Center, Inc. (the Center) have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The significant policies followed are described below:

Organization
Primrose Center, Inc. is a not-for-profit corporation established for developmentally disabled adults who can benefit from prevocational training programs. The Center is supported primarily through fees and grants from government agencies, and program service fees. The adult day training centers, group homes and administrative offices are located in Orlando, Florida.

Consolidation
The accompanying consolidated financial statements include the accounts of the Center and Primrose Properties, Inc. (Properties), an affiliated organization, collectively the Company. Consolidation is required since the organizations are financially interrelated through economic interest and control. Intercompany transactions and balances have been eliminated in consolidation. Consolidating schedules are included as additional information.

Financial Statement Presentation
Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Codification Section 958. The Company is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets based on existence or absence, respectively or donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Unrestricted Net Assets
Net assets available for the support of the Company's operations. The unrestricted net assets may be used at the discretion of the Company's management and Board of Directors and are not subject to any donor restrictions.

Temporarily Restricted Net Assets
Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Company or the passage of time.

Permanently Restricted Net Assets
Net assets subject to donor-imposed stipulations to be maintained permanently by the Company. Generally, the donors of these assets permit the company to use all or part of the earnings on related investments for the general or specific purposes.

Cash and cash equivalents
The Company includes in cash and equivalents, demand deposits and money market funds with banks and other financial institutions. This would include accounts that have the general characteristics of demand deposits where the Company can effectively withdraw funds at any time without prior notice or penalty.

Investments
Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in changes in unrestricted net assets because the gains and losses are unrestricted.

Note 1 Summary of Significant Accounting Policies (Continued)

Accounts Receivable
Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides an allowance for doubtful accounts based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for doubtful accounts at June 30, 2018 was $19,964.

Financing Costs
Loan origination fees and other costs associated with acquisition of group homes and other property are amortized over the life of the loan (ranging from 5 to 15 years) using the straight-line method. Amortization expense charged to operations during the year ended June 30, 2018 was $1,207.

Property and Equipment
Property and equipment purchases in excess of $500 are capitalized at cost. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the related assets.

Restricted and Unrestricted Revenue and Support
Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same reporting period in which the contributions are received are classified as unrestricted contributions.

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 could differ from those estimates.

Income Tax Status
The Center is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Properties is a corporation that is exempt from income taxes under Section 501(c)(2) of the Internal Revenue Code. Both entities are subject to federal and state income taxes on unrelated business taxable income generated by certain fund-raising activities and non-program related revenue.

The Company has adopted the application of the uncertain tax position provisions of FASB ASC 740, *Income Taxes*. It prescribes an evaluation process for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. It also provides guidance on de-recognition, classification, interest and penalties, disclosure and transitions. The provisions had no impact on the accompanying consolidated financial statements. As of June 30, 2018, the Company has accrued no interest and penalties related to uncertain tax positions. It is the Company's policy to recognize interest and penalties related to income tax matters as expense. In general, the Company is no longer subject to U.S. federal income tax examinations by tax authorities for U.S. federal or state income tax returns before fiscal year ended June 30, 2015.

Evaluation of Subsequent Events
The Company has evaluated subsequent events through the date of the independent auditor's report, the date which the accompanying financial statements were available to be issued.

Note 2 Investments

Investments are stated at fair value and consist of the following types of investments:

Investments:		
Marketable equity securities:		
Mid-cap growth	$	9,505
Mid-cap value		8,584
Large growth		35,375
Large value		18,814
Diversified emerging mkts		6,846
Real estate		10,274
Preferred stock		15,568
Energy limited partnership		9,297
Nontraditional bond		15,387
Exchange traded fund		94,940
Mutual funds:		
Long/short equity		13,331
Large blend		28,713
Fixed income:		
Bank loan		35,485
Multisector bond		14,891
Nontraditional bond		26,177
Short-term bond		136,184
Intermediate-term bond		159,523
Exchange traded fund		118,769
Intermediate government		36,774
Short-term government		30,930
High Yield Bond		9,767
Foreign Large Growth		7,261
Ultrashort bond		17,875
Total Investments	$	860,270

The following schedule summarizes the investment return for the year ended June 30, 2018:

Interest income	$	23,706
Net realized and unrealized loss		(12,015)
	$	11,691

Note 3 Fair Value Measurements

Fair values of assets measured on a recurring basis at June 30, 2018 are as follows:

	Fair Value	Fair Value Using: Quoted Prices in Active Markets for Identical Assets (Level 1)
Investments:		
Marketable equity securities:		
Mid-cap growth	$ 9,505	$ 9,505
Mid-cap value	8,584	8,584
Large growth	35,375	35,375
Large value	18,814	18,814
Diversified emerging mkts	6,846	6,846
Real estate	10,274	10,274
Preferred stock	15,568	15,568
Energy limited partnership	9,297	9,297
Nontraditional bond	15,387	15,387
Exchange traded fund	94,940	94,940
Mutual funds:		
Long/short equity	13,331	13,331
Large blend	28,713	28,713
Fixed income:		
Bank loan	35,485	35,485
Multisector bond	14,891	14,891
Nontraditional bond	26,177	26,177
Short-term bond	136,184	136,184
Intermediate-term bond	159,523	159,523
Exchange traded fund	118,769	118,769
Intermediate government	36,774	36,774
Short-term government	30,930	30,930
High Yield Bond	9,767	9,767
Foreign Large Growth	7,261	7,261
Ultrashort bond	17,875	17,875
Total Assets at Fair Value	$ 860,270	$ 860,270

Note 3 Fair Value Measurements (Continued)

FASB ASC 820, *Fair Value Measurements*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels; Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of unadjusted quoted prices in active markets for similar assets, and Level 3 inputs have the lowest priority. The Company uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Company measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 or 3 inputs were applicable to the Company for the year end June 30, 2018.

Level 1 Fair Value Measurements
The fair values of shares of mutual funds, equity securities, fixed income funds and mortgage-backed securities are based on quoted market prices.

Note 4 Property and Equipment

A summary of property and equipment at June 30, 2018 is as follows:

	Center	Properties	Total
Land	$ -	$ 238,382	$ 238,382
Land improvements	-	196,543	196,543
Buildings and improvements	-	1,761,064	1,761,064
Furniture and equipment	408,486	-	408,486
Vehicles	203,626	-	203,626
Construction in progress	-	4,800	4,800
	612,112	2,200,789	2,812,901
Less: accumulated depreciation	(508,065)	(1,064,326)	(1,572,391)
Property and equipment, net	$ 104,047	$ 1,136,463	$ 1,240,510

Depreciation expense for the year ended June 30, 2018 amounted to $110,496.

Note 5 Long-Term Debt

A summary of long-term debt at June 30, 2018 is as follows:

Primrose Center, Inc.:		
$120,000 Line of credit due to a bank, due on demand including revolving interest at prime +1.5% (6.5% at June 30, 2018); secured by real property. ($120,000 balance available at June 30, 2018)	$	-
Note payable to a bank, in monthly installments of $376 including principal and interest at 6.98% through January 6, 2022, secured by a vehicle.		14,270
Primrose Properties, Inc.:		
Note payable to a bank, in monthly installments of $1,073 including principal and interest at 4.75% through December 29, 2021 when final balloon payment is due. Secured by real property.		146,368
	$	160,638

Estimated principal maturities on long-term debt are as follows:

Year Ending June 30,		
2019	$	9,706
2020		10,263
2021		10,853
2022		129,816
	$	160,638

Note 6 Lease Obligations

Operating Leases - The Center leases office equipment and vehicles under non-cancelable operating leases. Future minimum lease payments as of June 30, 2018 are as follows:

Year Ending June 30,		
2019	$	53,671
2020		34,389
2021		10,764
2022		2,691
	$	101,515

For the year ended June 30, 2018, the amount of lease expense reported in transportation expense was $53,582.

Note 7 Profit Sharing Plan

The Center has a profit sharing plan for the benefit of substantially all employees. This is a defined contribution pension plan whereby the Center contributes a specified percentage of eligible employees' compensation to the plan, the percentage being set annually by the Board of Directors. The Center did not make any contributions to this plan for the year ended June 30, 2018.

Note 8 Grants from Governmental Agencies

The Center received approximately 80% of its support in 2018 from federal and state of Florida governments under the Florida Medicaid Waiver Program administered by the State of Florida, Department of Children and Families. Under this program, the participant signs a contract with the state for a specified amount of money per day per client. A significant reduction in the level of this government support, if this were to occur, could have an effect on the Center's programs and activities.

The Center also receives support from the federal and state of Florida governments under the Vocational Rehabilitation, Supported Employment Program administered by the State of Florida, Department of Labor and Employment Security.

Note 9 Concentrations of Credit Risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist of temporary cash investments and receivables from governmental agencies. Credit risk with respect to concentrations of accounts receivable are limited due to the fact that the entire balance is due from governmental agencies. The Company has cash deposits in excess of federally insured limits amounting to approximately $178,000.

Note 10 Contingencies

Grant Compliance
The Center receives a significant amount of revenue under several federal and state grant programs as described in Note 8. These programs are subject to compliance audits as required by the federal government and the state of Florida. The amount, if any, of expenditures, which may be disallowed, is not determinable at this time.

Note 11 Donated Services and Materials

During the year ended June 30, 2018, the Center received donated materials and has estimated the approximate fair value to be $33,481 which is included in contributions and expense in the accompanying statement of activities.

ADDITIONAL INFORMATION

	Center	Properties	Eliminations	Total
Assets:				
Cash and cash equivalents	$ 230,095	$ 442,428	$ -	$ 672,523
Investments	368,944	491,326	-	860,270
Investment in affiliate	2,853,920	-	(2,853,920)	-
Advance from affiliate	(927,599)	927,599	-	-
Accounts receivable, net of allowance for doubtful accounts of $19,964	351,579	-	-	351,579
Prepaid expenses	57,894	-	-	57,894
Financing costs, net of accumulated amortization of $4,227	-	4,226	-	4,226
Property and equipment, net of accumulated depreciation	104,047	1,136,463	-	1,240,510
Total assets	$ 3,038,880	$ 3,002,042	$ (2,853,920)	$ 3,187,002
Liabilities:				
Accounts payable	$ 58,052	$ 1,754	$ -	$ 59,806
Accrued expenses	204,189	-	-	204,189
Deferred revenue	36,761	-	-	36,761
Long-term debt	14,270	146,368	-	160,638
Total liabilities	313,272	148,122	-	461,394
Net Assets:				
Unrestricted:				
Designated for investment in property and equipment	89,777	990,095	-	1,079,872
Designated for group homes endowment	328,629	-	-	328,629
Undesignated	2,307,202	1,863,825	(2,853,920)	1,317,107
Total net assets	2,725,608	2,853,920	(2,853,920)	2,725,608
Total liabilities and net assets	$ 3,038,880	$ 3,002,042	$ (2,853,920)	$ 3,187,002

Primrose Center Inc. and Affiliate
Consolidating Schedule of Activities
Year Ended June 30, 2018

Changes in Unrestricted Net Assets:	Center	Properties	Eliminations	Total
Revenue and Support:				
Fees and grants from governmental agencies	$ 3,266,716	$ -	$ -	$ 3,266,716
Contributions	48,767	-	-	48,767
Investment in affiliate income	147,035	-	(147,035)	-
Program service fees	515,987	-	-	515,987
Rental income	-	282,708	(282,708)	-
Investment income	11,134	557	-	11,691
Gain on disposal of property	5,336	-	-	5,336
Miscellaneous	20,854	4,167	-	25,021
Total revenue and support	4,015,829	287,432	(429,743)	3,873,518
Expenses:				
Program services:				
Center	1,698,128	76,404	(116,178)	1,658,354
Supported employment	157,714	-	(170)	157,544
Supported living	23,740	-	(424)	23,316
Group homes	1,778,066	60,428	(154,864)	1,683,630
Total program services	3,657,648	136,832	(271,636)	3,522,844
Support services:				
Management and general	447,848	3,565	(11,072)	440,341
Development	-	-	-	-
Total expenses	4,105,496	140,397	(282,708)	3,963,185
Total increase in unrestricted net assets	(89,667)	147,035	(147,035)	(89,667)
Change in Net Assets	(89,667)	147,035	(147,035)	(89,667)
Net Assets at Beginning of Year	2,815,275	2,706,885	(2,706,885)	2,815,275
Net Assets at End of Year	$ 2,725,608	$ 2,853,920	$ (2,853,920)	$ 2,725,608

	Center	Properties	Eliminations	Total
Cash Flows from Operating Activities:				
Cash received from revenues and other support	$ 3,853,337	$ 329,826	$ (282,708)	$ 3,900,455
Cash paid for expenses	(4,189,228)	(109,817)	282,708	(4,016,337)
Investment income received	10,203	13,503	-	23,706
Interest paid	(1,901)	(7,199)	-	(9,100)
Net cash provided by (used for) operating activities	(327,589)	226,313	-	(101,276)
Cash Flows from Investing Activities:				
Purchase of investments	(106,950)	(239,093)	-	(346,043)
Sale of investments	99,500	36,034	-	135,534
Sale of property and equipment	5,336	-	-	5,336
Purchases of property and equipment	(10,122)	(35,482)	-	(45,604)
Net cash used for financing activities	(12,236)	(238,541)	-	(250,777)
Cash Flows from Financing Activities:				
Advances to (from) affiliate	341,817	(341,817)		-
Payments on long-term debt	(42,872)	(5,678)	-	(48,550)
Net cash provided by (used for) financing activities	298,945	(347,495)	-	(48,550)
Net Decrease in Cash and Cash Equivalents	(40,880)	(359,723)	-	(400,603)
Cash and cash equivalents, beginning of year	270,975	802,151	-	1,073,126
Cash and cash equivalents, end of year	$ 230,095	$ 442,428	$ -	$ 672,523
Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities:				
Change in net assets	$ (89,667)	$ 147,035	$ (147,035)	$ (89,667)
Adjustments to reconcile changes in net assets to net cash provided by (used for) operating activities:				
Depreciation and amortization	20,239	91,464	-	111,703
Unrealized (gain) loss on investments	(931)	12,946	-	12,015
Gain on disposal of property	(5,336)	-	-	(5,336)
Contributed assets	(13,792)			(13,792)
(Increase) decrease in:				
Receivables	(9,272)	47,118	-	37,846
Investment in affiliate	(147,035)	-	147,035	-
Prepaid expense	1,773	-	-	1,773
Increase (decrease) in:				
Accounts payable	(79,652)	(68,083)	-	(147,735)
Accrued expenses	(27,993)	-	-	(27,993)
Deferred revenue	24,077	(4,167)	-	19,910
Net cash provided by (used for) operating activities	$ (327,589)	$ 226,313	$ -	$ (101,276)