

Health for All, Inc.

Financial Statements

For the Years Ended June 30, 2017 and 2016



Ingram, Wallis & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Health For All, Inc.
Bryan, TX 77805

We have audited the accompanying financial statements of Health For All, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses, 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 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 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 Health For All, Inc. as of June 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.

Bryan, Texas
November 6, 2017

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HEALTH FOR ALL, INC.
Statements of Financial Position
June 30, 2017 and 2016

<u>Assets</u>	<u>2017</u>	<u>2016</u>
Current Assets		
Cash and cash equivalents	\$ 248,567	\$ 278,371
Investment	10,769	-
United Way allocation receivable	7,698	10,408
Grant receivable	6,250	-
Donation receivable	51,573	20,000
Prepaid expenses	<u>3,985</u>	<u>5,447</u>
Total Current Assets	<u>328,842</u>	<u>314,226</u>
Property & equipment		
Office equipment	48,842	44,149
Clinic furniture and equipment	56,041	78,422
Electronic medical records system	10,418	9,518
Leasehold improvements	<u>370,734</u>	<u>370,734</u>
	486,035	502,823
Less accumulated depreciation	<u>102,944</u>	<u>91,300</u>
Total Property and Equipment	<u>383,091</u>	<u>411,523</u>
 Total Assets	 <u>\$ 711,933</u>	 <u>\$ 725,749</u>
<u>Liabilities and Net Assets</u>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 24,018	\$ 23,513
Total Current Liabilities	<u>24,018</u>	<u>23,513</u>
Noncurrent Liabilities		
Deferred rent	<u>4,115</u>	<u>2,663</u>
Total Noncurrent Liabilities	<u>4,115</u>	<u>2,663</u>
 Total Liabilities	 <u>28,133</u>	 <u>26,176</u>
Net Assets		
Unrestricted	658,701	674,736
Temporarily restricted	<u>25,099</u>	<u>24,837</u>
Total Net Assets	<u>683,800</u>	<u>699,573</u>
Total Liabilities and Net Assets	<u>\$ 711,933</u>	<u>\$ 725,749</u>

See independent auditors' report and notes to financial statements.

HEALTH FOR ALL, INC.
Statement of Activities
For the Year Ended June 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues and other support:			
Contributions			
Donations	\$ 307,683	\$ -	\$ 307,683
Fundraising	95,094	-	95,094
Contributed assets/services	555,810	-	555,810
Indirect public support			
United Way	63,984	-	63,984
Grants			
Brazos County	25,000	-	25,000
Pink Alliance	-	30,000	30,000
Mays Business School-			
Texas A&M University	5,000	-	5,000
AAMC Uniform Training	10,000	-	10,000
Other	1,076	-	1,076
Interest income and other	2,819	-	2,819
Loss on disposal of assets	(25,000)	-	(25,000)
Amount released from temporarily restricted to unrestricted net assets	<u>29,738</u>	<u>(29,738)</u>	<u>-</u>
Total revenue and other support	<u>1,071,204</u>	<u>262</u>	<u>1,071,466</u>
Expenses:			
Program services	938,000	-	938,000
Supporting services			
Management and general	82,013	-	82,013
Fundraising	<u>67,226</u>	<u>-</u>	<u>67,226</u>
Total expenses	<u>1,087,239</u>	<u>-</u>	<u>1,087,239</u>
Change in net assets	(16,035)	262	(15,773)
Net assets at beginning of year	<u>674,736</u>	<u>24,837</u>	<u>699,573</u>
Net assets at end of year	<u>\$ 658,701</u>	<u>\$ 25,099</u>	<u>\$ 683,800</u>

See independent auditors' report and notes to financial statements.

HEALTH FOR ALL, INC.
Statement of Activities
For the Year Ended June 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues and other support:			
Contributions			
Donations	\$ 281,197	\$ 5,000	\$ 286,197
Fundraising	81,435	-	81,435
Contributed assets/services	611,627	-	611,627
Indirect public support			
United Way	95,622	500	96,122
Federal and private grants			
Brazos County	25,000	-	25,000
Pink Alliance	-	30,000	30,000
Mays Business School-			
Texas A&M University	-	11,691	11,691
Interest income and other	4,635	-	4,635
Loss on disposal of assets	(50,000)	-	(50,000)
Amount released from temporarily restricted to unrestricted net assets	<u>55,774</u>	<u>(55,774)</u>	<u>-</u>
Total revenue and other support	<u>1,105,290</u>	<u>(8,583)</u>	<u>1,096,707</u>
Expenses:			
Program services	949,603	-	949,603
Supporting services			
Management and general	71,605	-	71,605
Fundraising	<u>42,367</u>	<u>-</u>	<u>42,367</u>
Total expenses	<u>1,063,575</u>	<u>-</u>	<u>1,063,575</u>
Change in net assets	41,715	(8,583)	33,132
Net assets at beginning of year	<u>633,021</u>	<u>33,420</u>	<u>666,441</u>
Net assets at end of year	<u>\$ 674,736</u>	<u>\$ 24,837</u>	<u>\$ 699,573</u>

See independent auditors' report and notes to financial statements.

HEALTH FOR ALL, INC.
Statement of Functional Expenses
For the Year Ended June 30, 2017

	Program	Support	Fundraising	Total
Medicines and vitamins	\$ 102,706	\$ -	\$ -	\$ 102,706
X-Ray	41,849	-	-	41,849
Lab fees	71,281	-	-	71,281
Medical supplies	6,798	-	-	6,798
Clinic insurance	5,868	-	-	5,868
Electronic medical records	3,984	-	-	3,984
Rent	49,843	6,797	-	56,640
Common area maintenance	19,426	2,649	-	22,075
Utilities	8,799	1,200	-	9,999
Personnel	204,219	42,621	33,622	280,462
Contracted services	369,543	-	-	369,543
Insurance	-	3,831	501	4,332
Maintenance and repairs	6,579	1,488	-	8,067
Telephone/internet	5,929	1,512	-	7,441
Postage	83	552	1,131	1,766
Printing	1,798	515	2,572	4,885
Supplies	4,990	-	5,361	10,351
Donor development	-	-	5,608	5,608
Advertising	-	-	4,400	4,400
Auction expense	-	-	3,433	3,433
Video service	-	-	2,173	2,173
Web support	-	380	2,969	3,349
Catering	-	-	4,204	4,204
Medical waste disposal	3,820	-	-	3,820
Patient supplies	4,645	-	-	4,645
Miscellaneous	4,452	8,996	1,252	14,700
Depreciation	20,313	4,798	-	25,111
Office supplies	1,075	874	-	1,949
Professional fees	-	5,800	-	5,800
	<u>\$ 938,000</u>	<u>\$ 82,013</u>	<u>\$ 67,226</u>	<u>\$1,087,239</u>

See independent auditors' report and notes to financial statements.

HEALTH FOR ALL, INC.
Statement of Functional Expenses
For the Year Ended June 30, 2016

	<u>Program</u>	<u>Support</u>	<u>Fundraising</u>	<u>Total</u>
Medicines and vitamins	\$ 152,461	\$ -	\$ -	\$ 152,461
X-Ray	27,740	-	-	27,740
Lab fees	77,403	-	-	77,403
Medical supplies	6,940	-	-	6,940
Clinic insurance	5,822	-	-	5,822
Electronic medical records	3,984	-	-	3,984
Rent	49,843	6,797	-	56,640
Common area maintenance	19,937	2,719	-	22,656
Utilities	10,153	1,384	-	11,537
Personnel	160,931	37,439	27,224	225,594
Contracted services	393,416	-	-	393,416
Insurance	-	4,154	-	4,154
Maintenance and repairs	7,558	1,621	-	9,179
Telephone/internet	5,620	1,606	-	7,226
Postage	10	297	149	456
Printing	1,226	367	2,950	4,543
Supplies	1,348	-	1,169	2,517
Auction expense	-	-	2,726	2,726
Video service	-	-	1,265	1,265
Catering	-	-	5,001	5,001
Miscellaneous	8,124	5,363	1,883	15,370
Depreciation	16,186	3,417	-	19,603
Office supplies	901	670	-	1,571
Professional fees	<u>-</u>	<u>5,771</u>	<u>-</u>	<u>5,771</u>
	<u>\$ 949,603</u>	<u>\$ 71,605</u>	<u>\$ 42,367</u>	<u>\$1,063,575</u>

See independent auditors' report and notes to financial statements.

HEALTH FOR ALL, INC.
Statements of Cash Flows
For the Year Ended June 30, 2017 and 2016

Cash Flows From Operating Activities	<u>2017</u>	<u>2016</u>
Change in net assets	\$ (15,773)	\$33,132
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	25,111	19,603
Loss from disposal of assets	25,000	50,000
Increase in deferred rent	1,453	1,453
Donated investments included in contributions	(10,769)	-
Change in operating assets and liabilities:		
Receivables	(35,113)	4,155
Prepaid expenses	1,462	1,870
Accounts payable	<u>505</u>	<u>3,828</u>
Net cash provided (used) by operating activities	<u>(8,124)</u>	<u>114,041</u>
Cash Flows From Investing Activities		
Purchase of equipment	<u>(21,680)</u>	<u>(29,088)</u>
Net cash used in investing activities	<u>(21,680)</u>	<u>(29,088)</u>
Net Change in Cash and Cash Equivalents	<u>(29,804)</u>	<u>84,953</u>
Cash and Cash Equivalents, Beginning	<u>278,371</u>	<u>193,418</u>
Cash and Cash Equivalents, Ending	<u>\$ 248,567</u>	<u>\$ 278,371</u>

See independent auditors' report and notes to financial statements.

HEALTH FOR ALL, INC.
Notes to the Financial Statements – Continued
June 30, 2017 and 2016

Note 1 – Summary of Significant Accounting Policies

Health for All, Inc., (the “Clinic”) is a not-for-profit corporation chartered by the State of Texas and exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Clinic was organized for the purpose of providing community-centered primary and preventive health care for medically indigent adults and children in Brazos County. Currently, the Clinic’s patients are between the ages of 18 and 64 because this is the age range that is not automatically eligible for existing government programs such as Medicaid, Medicare, CHIPS or county indigent funds. The Clinic would like to extend services to include all ages but is limited due to the volunteer providers and dollars available. For now, the Clinic focuses on meeting the greatest need. The Clinic is funded through contributions, government grants, the United Way, and private foundations.

Financial statement presentation

The financial statements of the Clinic are presented in accordance with *FASB Accounting Standards Codification (FASB ASC) 958-205, Presentation of Financial Statements*. Under ASC 958-205, the Clinic is required to report information regarding its financial position and activities accordingly to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Contributions

The Clinic accounts for contributions in accordance with *FASB ASC 958-605, Revenue Recognition*. In accordance with ASC 958-605, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a 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 reported in the statement of activities as net assets released from restrictions.

Investments

The Clinic records investments at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Absent donor specific requirements, unrealized gains and losses are included in the change in unrestricted or temporarily restricted net assets in the accompanying statement of activities.

Fair value of financial instruments

Investments are stated at fair value based primarily on quoted market prices. Where quoted market prices are not available for investments, fair value is estimated by using pricing models, quoted prices of securities with similar characteristics, appraisals or discounted cash flows. The carrying amount of cash approximates fair value due to the short term nature of this financial instrument. The carrying amounts of current assets and current liabilities approximate fair value due to the short maturity of these instruments.

HEALTH FOR ALL, INC.
Notes to the Financial Statements – Continued
June 30, 2017 and 2016

Note 1 – Summary of Significant Accounting Policies - Continued

Property and equipment and depreciation

The Clinic capitalizes, at cost, all expenditures for fixed assets in excess of \$500. Donated equipment is recorded as support at the estimated fair value at the date of the gift. Equipment is depreciated using the straight-line method over its estimated useful life. The cost of maintenance and repairs is charged to expense as paid; significant renewals and betterments are capitalized.

Cash and cash equivalents

For purposes of the statement of cash flows, the Clinic considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Clinic maintains its cash in bank deposit accounts which exceeded federally insured limits by \$0 at June 30, 2017 and \$25,817 at June 30, 2016.

Use of estimates

Management of the Clinic has made a number of estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with generally accepted accounting principles. Actual results could differ from those estimates.

Promises to give

Unconditional promises to give are recognized as revenues in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Donated services

Donated services are recognized as contributions in accordance with *FASB ASC 958-605, Revenue Recognition* if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Clinic. Volunteers also provided clerical and fund-raising services throughout the year that are not recognized as contributions in the financial statements because the criteria for *FASB ASC 958-605* are not met.

Note 2 – Federal Income Taxes

The Clinic is a tax-exempt non-profit organization under Internal Revenue Code 501(c)(3). In addition, the Clinic has been classified as an organization that is not a private foundation under Section 509(a)(2).

The Clinic has adopted the uncertain tax provisions of *FASB ASC 740*. The Clinic evaluates its uncertain tax positions using the provisions of *FASB ASC 450, Contingencies*. Accordingly, a loss contingency is recognized when it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The amount recognized is subject to estimate and management judgment with respect to the likely outcome of each uncertain tax position. The amount that is ultimately sustained for an individual uncertain tax provision or for all uncertain tax positions in the aggregate could differ from the amount recognized.

HEALTH FOR ALL, INC.
Notes to the Financial Statements – Continued
June 30, 2017 and 2016

Note 2 – Federal Income Taxes – Continued

Interest and penalties associated with uncertain tax positions are recognized as components of federal income tax expense. The Clinic did not have any interest or penalties with regard to uncertain tax positions for the years ended June 30, 2017 and 2016. As noted above, the Clinic is a tax-exempt non-profit organization; therefore, no provision or liability for federal income taxes has been included in the financial statements.

The Clinic believes that its tax position regarding its status as a tax-exempt organization will remain significantly unchanged within the next twelve months.

While the Clinic is not aware of any tax examinations being conducted, fiscal years ending June 30, 2015-2017 remain subject to examination by the United States Internal Revenue Service.

Note 3 – Lease Commitments

On June 30, 2014, the Clinic signed a lease agreement with GGE, Ltd for new office and clinic space for the period August 1, 2014 to July 31, 2024. The monthly base rent is \$4,599 for the period August 1, 2014 to July 31, 2019 and \$4,841 per month for the period August 1, 2019 to July 31, 2024. Total rent expense for this operating lease amounted to \$56,640 and \$56,640 for the years ended June 30, 2017 and 2016, respectively.

As the operating lease agreement with GGE, Ltd has an escalation clause, the Clinic has adopted the escalated rent provisions of *FASB ASC 840-20-25, Recognition*. Accordingly, the Clinic amortized total rent expense on a straight-line basis over the term of the lease.

Total rent expense amounted to \$56,640 and \$56,640 for the years ended June 30, 2017 and 2016, respectively.

The following is a schedule of future minimum rental payments required under the above operating lease as of June 30, 2017:

Fiscal year 2018	\$ 56,640
Fiscal year 2019	56,640
Fiscal year 2020	56,640
Fiscal year 2021	56,640
Fiscal year 2022	56,640
Thereafter	<u>122,718</u>
	<u>\$ 405,918</u>

Note 4 – Related Party Transactions

Related parties consist of all affiliates of an organization, including management, board members, employees, and their families. The Clinic received donated services from board members of approximately \$27,857 and \$32,555 during the years ended June 30, 2017 and 2016, respectively. The Clinic also received contributions from board members and employees of \$18,150 and \$11,310 during the years ended June 30, 2017 and 2016, respectively.

HEALTH FOR ALL, INC.
Notes to the Financial Statements – Continued
June 30, 2017 and 2016

Note 5 – Property and Equipment

Property and equipment in major categories with related accumulated depreciation at June 30, 2017 and 2016 are shown below:

	<u>2017</u>	<u>2016</u>
Office equipment	\$ 48,842	\$ 44,149
Less: accumulated depreciation	<u>(35,937)</u>	<u>(35,286)</u>
	12,905	8,863
Clinic furniture and equipment	56,041	\$ 78,422
Less: accumulated depreciation	<u>(31,864)</u>	<u>(30,778)</u>
	24,177	47,644
Electronic medical records system	10,418	9,518
Less: accumulated depreciation	<u>(9,818)</u>	<u>(9,518)</u>
	600	-
Leasehold improvements	370,734	370,734
Less: accumulated depreciation	<u>(25,325)</u>	<u>(15,718)</u>
	<u>345,409</u>	<u>355,016</u>
Net property and equipment	<u>\$ 383,091</u>	<u>\$ 411,523</u>

Depreciation expense was \$25,111 and \$19,603 for the years ended June 30, 2017 and 2016, respectively.

Note 6 – Restrictions on Net Assets

At June 30, 2017, the Clinic's temporarily restricted net assets were comprised of grants and contributions restricted as follows: \$759 for medications and \$24,340 for diagnostic equipment/exams for breast healthcare. At June 30, 2016, the Clinic's temporarily restricted net assets were comprised of grants and contributions restricted as follows: \$500 for medical supplies, \$5,179 for medications, \$3,867 for diagnostic equipment for breast healthcare, and \$15,291 for medical equipment/supplies.

Note 7 – Retirement Plan

The Clinic provides retirement benefits to its employees through a Savings Incentive Match Plan for Employees (SIMPLE IRA). This is a defined contribution plan covering any employee who has been paid \$5,000 in the current year and will be paid at least \$5,000 in the next year. The Clinic contributes 2% of each eligible employee's pay to the plan each year. The Clinic's contributions to the plan were \$3,591 and \$3,077 during the years ended June 30, 2017 and 2016.

Note 8 – Donated Services and Materials

The Clinic received donated services from doctors, nurses, pharmacists, and volunteers, and donated pharmaceutical supplies from various hospitals, doctors, and others. It also received donated services from various businesses for fundraising events held by the Clinic.

HEALTH FOR ALL, INC.
Notes to the Financial Statements – Continued
June 30, 2017 and 2016

Note 8 – Donated Services and Materials - Continued

The value of donated services and supplies included as contributions in the financial statements and the corresponding expenses for the years ended June 30, 2017 and 2016 are as follows:

	<u>2017</u>	<u>2016</u>
Contracted services	\$ 369,544	\$ 393,416
Medicines	102,437	146,219
X-Ray	24,298	16,214
Lab fees	49,897	54,182
Fundraising	8,266	300
Other	<u>1,368</u>	<u>1,296</u>
	<u>\$ 555,810</u>	<u>\$ 611,627</u>

Health for All also received donated medicines from various pharmaceutical companies. Patients at the Clinic who meet the eligibility guidelines are enrolled in the Medication Assistance Program, and receive free prescription medications which are delivered to and dispensed by Clinic personnel under the direction of a volunteer licensed pharmacist. The value of these medicines is not reflected in the accompanying financial statements since they do not meet the criteria for recognition described in *FASB ASC 958-605, Revenue Recognition*. The unaudited value of these medications for the years ended June 30, 2017 and 2016 was \$130,370 and \$459,256, respectively. This is substantially different from prior years because the pharmaceutical companies have discontinued the primary prescription donations for patients needing high blood pressure, cholesterol, and thyroid medications due to the availability of minimal cost options now available to patients.

Note 9 – Investments and Fair Value Measurements

The Clinic estimates fair value using the guidance established by the *ASC 820, Fair Value Measurements*, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in its principal market, or in the absence of a principal market, the most advantageous market for the investment or liability. The Clinic accounts for its investments at fair value. In accordance with the guidance, the Clinic has categorized its investments, based on the priority of the inputs to the valuation technique which give the highest priority to quoted prices in active markets and the lowest priority to unobservable inputs, into a three-level fair value hierarchy. These levels are:

Level 1 Inputs: Unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 Inputs: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. These might include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability (such as interest rates, yield curves, volatilities, prepayment speeds, credit spreads, etc.) or inputs that are derived principally from or corroborated by market data.

HEALTH FOR ALL, INC.
Notes to the Financial Statements – Continued
June 30, 2017 and 2016

Note 9 – Investments and Fair Value Measurements – Continued

Level 3 Inputs: Unobservable inputs for determining the fair value of assets or liabilities that reflect an entity's own assumptions about the assumptions that market participants would use in pricing the assets or liabilities. This category includes alternative investments measured at fair value using information provided by the fund, based on the Clinic's fund ownership, that have restrictive redemption requirements. The category also includes investments reported at fair value using the practical expedient which do not have excessively restrictive redemption requirements.

A description of the valuation methodologies used for instruments measured at fair value, as well as the general classification of such instruments pursuant to the valuation hierarchy, is set forth below.

The following table represents assets, valued on a recurring basis, reported on the statement of financial position at their fair value as of June 30, 2017, by level within the fair value measurement hierarchy:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity securities	<u>10,769</u>	<u>-</u>	<u>-</u>	<u>10,769</u>
	<u>\$10,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$10,769</u>

Note 10 – Supplemental Disclosures of Cash Flow Information

Cash paid during the year for:

	<u>2017</u>	<u>2016</u>
Interest	\$ -	\$ -

Note 11 – Subsequent Events

The Clinic has evaluated subsequent events through November 6, 2017, the date which the financial statements were issued.