



**HOPE CLINIC OF GARLAND, INC**

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT**

Year Ended December 31, 2018  
With Summarized Comparative Information  
For the Year Ended December 31, 2017

**Hope Clinic of Garland, Inc.**  
**Financial Statements**  
**December 31, 2018 with Summarized Comparative Totals for 2017**

**TABLE OF CONTENTS**

	<b><u>Page Number</u></b>
<b>Independent Auditor's Report</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Statement of Activities</b>	<b>3</b>
<b>Statement of Functional Expenses</b>	<b>4</b>
<b>Statement of Cash Flows</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6-13</b>

Harris, Moran & Associates  
Certified Public Accounting Firm

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Hope Clinic of Garland, Inc.

We have audited the accompanying financial statements of HOPE CLINIC OF GARLAND, INC. (a Texas nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses and cash flows for the year 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 HOPE CLINIC OF GARLAND, INC. of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited the HOPE CLINIC OF GARLAND, INC's 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 13, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Darrell Harris*

Harris, Moran & Associates  
Dallas, Texas  
October 8, 2019

6060 N Central Expressway #500, Dallas, TX 75206  
Mobile: 214-883-4382 ☎ Office: 972-226-2532

**Hope Clinic of Garland, Inc.**  
**Statement of Financial Position**  
**December 31, 2018 with Summarized Comparative Totals for 2017**

	2018	2017
<b>ASSETS</b>		
Current Assets		
Cash and Cash Equivalents (Note 1 and 3)	\$ 879,570	\$ 319,847
Accounts and Grants Receivable (Note 3 and 4)	95,149	78,058
Prepaid Expenses (Insurance)	5,500	5,502
Total Current Assets	980,219	403,407
Fixed Assets (Note 5)		
Furniture and Equipment	117,270	115,846
Leasehold Improvements	569,977	569,977
Less: Accumulated Depreciation	(145,117)	(121,878)
Total Fixed Assets	542,130	563,945
<b>TOTAL ASSETS</b>	<b>\$ 1,522,349</b>	<b>\$ 967,352</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts Payable	\$ 19,263	\$ 25,391
Accrued Liabilities	10,265	9,412
Total Liabilities (All Current)	29,528	34,803
Net Assets (Note 1)		
Without Restrictions	1,281,225	725,031
Without Restrictions-Board Designated	100,000	100,000
With Restrictions (Note 8)	111,596	107,518
Total Net Assets	1,492,821	932,549
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,522,349</b>	<b>\$ 967,352</b>

The accompanying notes are an integral part of the financial statements

**Hope Clinic of Garland, Inc.**  
**Statement of Activities**  
**Year Ended December 31, 2018 with Summarized Comparative Totals for 2017**

	Unrestricted	Temporarily Restricted	Total 2018	Total 2017
<b>REVENUE AND PUBLIC SUPPORT</b>				
Contributions	\$ 872,709	\$ 10,100	\$ 882,809	\$ 325,177
Grants (Note 6)	165,046	0	165,046	144,058
In-Kind Contributions (Note 7)	1,466,141	0	1,466,141	2,782,148
Fundraising Income	114,071	0	114,071	112,278
Interest Income	2,864	0	2,864	478
Total Revenue and Public Support	2,620,831	10,100	2,630,931	3,364,139
Net Assets Released from Restriction (Note 9)	6,022	(6,022)	0	0
Total Revenue and Public Support	2,626,853	4,078	2,630,931	3,364,139
<b>EXPENSES</b>				
Program Services	1,936,505	0	1,936,505	3,332,376
Management and General	104,676	0	104,676	90,576
Fundraising	29,478	0	29,478	42,518
Total Expenses	2,070,659	0	2,070,659	3,465,470
<b>INCREASE (DECREASE) IN NET ASSETS</b>	556,194	4,078	560,272	(101,331)
<b>NET ASSETS AT BEGINNING OF YEAR</b>	825,031	107,518	932,549	1,033,880
<b>NET ASSETS AT END OF YEAR</b>	\$ 1,381,225	\$ 111,596	\$ 1,492,821	\$ 932,549

The accompanying notes are an integral part of the financial statements

**Hope Clinic of Garland, Inc.**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2018 with Summarized Comparative Totals for 2017**

<u>Natural Expense Categories</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total 2018</u>	<u>2017</u>
Salaries and Wages	\$ 252,231	\$ 52,589	\$ 0	\$ 304,820	\$ 338,955
Payroll Taxes	18,182	4,158	0	22,340	25,937
Employee Benefits	16,839	13,679	0	30,518	48,183
In-Kind Medical Services (Note 7)	254,478	0	0	254,478	968,609
In-Kind Lab Fees (Note 7)	320,898	0	0	320,898	844,438
In-Kind Medications (Note 7)	837,727	0	0	837,727	930,281
Contract Services	102,764	5,578	8,940	117,282	144,862
Advertising and Promotion (Note 1)	1,102	353	9,722	11,177	7,017
Medical Expenses	31,972	0	0	31,972	39,366
Office Expense	9,375	10,102	4,866	24,343	20,910
Professional Fees	3,306	3,990	3,870	11,166	5,100
In-Kind Accounting Fees (Note 7)	9,510	500	0	10,010	11,460
Occupancy	13,949	734	0	14,683	14,027
In-Kind Rent (Note 7)	24,786	2,754	0	27,540	27,360
Conferences and Meetings	1,325	2,432	65	3,822	2,565
In-Kind Ministry Expense	15,488	0	0	15,488	0
Depreciation Expense (Note 5)	18,591	3,486	1,162	23,239	25,162
Insurance	3,982	4,321	853	9,156	11,238
<b>Total Expenses</b>	<b>\$ 1,936,505</b>	<b>\$ 104,676</b>	<b>\$ 29,478</b>	<b>\$ 2,070,659</b>	<b>\$ 3,465,470</b>

The accompanying notes are an integral part of the financial statements

**Hope Clinic of Garland, Inc.**  
**Statement of Cash Flows**  
**Year Ended December 31, 2018 with Summarized Comparative Totals for 2017**

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 560,272	\$ (101,331)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation Expense	23,239	25,162
(Increase) in Accounts and Grants Receivable	(17,091)	(6,133)
(Increase) Decrease in Prepaid Expenses	2	(536)
Increase (Decrease) in Accounts Payable	(6,128)	4,410
Increase (Decrease) in Accrued Liabilities	853	(5,692)
Net Cash Provided (Used) by Operating Activities	561,147	(84,120)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Equipment	(1,424)	0
Net Cash (Used) by Investing Activities	(1,424)	0
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	559,723	(84,120)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	319,847	403,967
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ 879,570	\$ 319,847
<b>SUPPLEMENTARY DISCLOSURE OF CASH FLOW INFORMATION</b>		
Noncash		
In-Kind Donations	\$ 1,466,141	\$ 2,782,148

The accompanying notes are an integral part of the financial statements

**HOPE CLINIC OF GARLAND, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**NOTE 1: NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

Hope Clinic (hereinafter "Organization") exists to share the love of Jesus Christ by partnering with our community to provide primary health care and resources for healthy living to the underserved population in Garland, Texas. The organization is a faith-based charitable clinic supported by contributions, grants and a variety of donations. Financially, patients who qualify have a household income of <200% of the Federal Poverty Level and are uninsured. There are approximately 100 volunteers who support the paid staff to provide these services.

On-site specialty services have expanded to include:

- GYN Clinics
- Endocrinology Clinic
- Rheumatology Clinic
- Cardiology Clinic
- Eye Clinics
- Procedure-based Dermatology Clinic
- Pulmonology Clinic
- Dental Services

Other services:

- Chronic Disease Management Program
- Behavioral Health Program
- Rx Assist Plus Prescription Assistance Program
- Clinical Pathology Laboratories providing free lab and pathology services
- Referral Coordination for specialists, diagnostics and procedures
- Spiritual care support is provided by trained staff and volunteers.

In 2017, the Organization had a total of 7,457 patient encounters. For 2018, the Organization had a total of 5,320 patient encounters, and projected patient encounters for 2019 will be approximately 5,000. On February 28, 2018, Baylor Scott and White Medical Center-Garland closed with the discontinuance of several medical ancillary services provided for Hope Clinic of Garland, Inc. As a result, Hope Clinic's patient encounters' volume was impacted throughout the remainder of the fiscal year. 2019 's projected patient encounters will reflect Hope Clinic of Garland, Inc. without a full time medical service provider for the majority of the fiscal year.

The organization is a Texas nonprofit organization supported by contributions and grants.

Significant Accounting Policies

Management selects accounting principles generally accepted in the United States of America and adopts methods for their application. This summary of significant accounting policies selected by the Organization's management is presented to assist in understanding the financial statements.

(a) Basis of Accounting

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America. Accordingly, revenues are recognized when earned and expenses are recorded when incurred on the accrual basis of accounting.



**HOPE CLINIC OF GARLAND, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

(b) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Accordingly, it is reasonably possible for actual results to differ from those estimates.

(c) Cash and Cash Equivalents

For statement of cash flow purposes, cash equivalents include highly liquid investments that are readily convertible to known amounts of cash. The Organization estimates that the fair value of cash and cash equivalents do not differ materially from the aggregate carrying value recorded in the accompanying statement of financial position as of December 31, 2018.

(d) Property and Equipment

It is the Organization's policy to capitalize property and equipment with an acquisition cost greater than \$500. Lesser amounts are expensed. Donations of property and equipment are capitalized, and recorded as support, at their fair value at the date of receipt. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset 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 contributions with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies net assets with donor restrictions to net assets without restrictions at that time. The cost of maintenance and repairs are charged to expense as incurred. Property and equipment are depreciated using the straight-line method over the estimated useful life of the assets.

Leasehold Improvements	39-40 years
Furniture, Fixtures and Equipment	5-10 years

(e) Impairment of Long-Lived Assets

Management evaluates its long-lived assets for financial impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. An impairment loss is recognized when the undiscounted future cash flows from the assets are less than the carrying value of the assets. Assets to be disposed of are reported at the lower of their carrying amount or fair value, less cost to sell. Management is of the opinion that the carrying amount of its long-lived assets does not exceed their estimated recoverable amount.

**HOPE CLINIC OF GARLAND, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

(f) Net Asset Accounting-NEW ACCOUNTING PRONOUNCEMENT

*Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities.* The Organization has adjusted the presentation of its financial statements accordingly, applying the changes retrospectively. The new standards change the following aspects of the Organization's financial statements:

The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions (net assets subject to donor-imposed restrictions).

The unrestricted net asset class has been renamed net assets without donor restrictions (net assets not subject to donor-imposed restrictions).

The changes have the following effect on net assets at December 31, 2017:

Net Asset Class			
Unrestricted Net Assets	\$	725,031	\$ -
Unrestricted Net Assets			
Board Designated		100,000	
Temporarily Restricted			
Net Assets		107,518	-
Net Assets Without			
Donor Restrictions		-	725,031
Net Assets Without Donor			
Restrictions-Board Designated			100,000
Net Assets With			
Donor Restrictions		-	107,518
 Total Net Assets		<u>\$ 932,549</u>	<u>\$ 932,549</u>

The financial statements also include a new disclosure about liquidity and availability of resources (Note 3).

(g) Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Restrictions on gifts of fixed assets or cash for the purchase of fixed assets expire when the asset is placed in service.

**HOPE CLINIC OF GARLAND, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

(h) Donated Tangible Assets, Services, and Use of Property

Donated assets are recorded at fair market value on the date of receipt in the appropriate investment, expense or equipment account. In the absence of donor restrictions, donated assets are reported as unrestricted revenue. Contributed services are recognized as unrestricted revenues if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by contribution. Contributed use of facilities/materials is recorded at their fair value at the time of the transaction.

(i) Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a square footage/usage basis.

(j) Advertising

The Organization utilizes advertising to promote its programs to supporters and the general public. The costs of advertising are expensed when incurred and advertising expense was \$11,177 for the year ended December 31, 2018.

(k) Uncertain Tax Positions

The Organization is a not-for-profit organization that is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code as other than a private Organization. The Organization is not aware of any activities that would jeopardize its tax-exempt status and is not aware of any activities that are subject to tax on unrelated business income. As of December 31, 2018, the Organization believes that it has appropriate support for any tax positions taken, and as such, has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. With few exceptions, Federal information returns filed prior to 2015 for the Organization are no longer subject to examination by tax authorities.

(l) Subsequent Events

Management reviewed Type 1 subsequent events (events that reveal conditions existing at or before the balance sheet date and require adjustment to the financial statements) and Type 2 subsequent events (events that reveal conditions arising after the balance sheet date and require disclosure in, but not adjustment to, the financial statements). No subsequent events were noted.

**HOPE CLINIC OF GARLAND, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

Subsequent events were evaluated through October 8, 2019 which is the date of the report.

(m) Recent Accounting Pronouncements

The accounting principles governing the reported amounts, presentations, and disclosures in our financial statements are subject to change from time to time based on the issuance of new pronouncements of various standard-setting bodies. New pronouncements not yet in effect as of December 31, 2018, will not have a material effect on our financial statements of financial position, activities, and cash flows.

(n) Fair Value Measurement

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 *Fair Value Measurements and Disclosures* established a framework for measuring fair value. That framework provides for a fair value hierarchy which 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 measurements), and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

*Level 1* - Inputs based on unadjusted quoted prices for identical assets or liabilities accessible at the measurement date.

*Level 2* – Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets.

*Level 3* - Unobservable inputs for the asset or liability including the reporting entity's own assumptions in determining the fair value measurement.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes that its valuation methods are appropriate and consistent with other market techniques, the use of different methodologies or assumptions to determine the fair value of certain financial Instruments could result in a different fair value measurement at the reporting date. The Organization has no financial instruments with Level 1, 2, or 3 inputs that require disclosure.

**NOTE 2: PRIOR YEAR SUMMARIZED FINANCIAL INFORMATION**

The financial statements are presented with certain prior year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Center's financial statements for the year ended December 31, 2017 from which the summarized information was derived.

**HOPE CLINIC OF GARLAND, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. There were no contractual or donor-imposed restrictions as of December 31, 2018.

	<u>Amount</u>
Financial Assets at Year-End	
Cash and Cash Equivalents	\$ 879,570
Grants Receivable	95,149
Total Financial Assets	974,719
Less: Board Designations	(100,000)
Less: Donor- Imposed Restrictions	(111,596)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	\$ 763,123

**NOTE 4: ACCOUNTS AND GRANTS RECEIVABLE**

Accounts and grants receivable as of December 31, 2018 consists of the following:

	<u>Amount</u>
City of Garland-CDBG	\$ 50,046
Baylor Scott & White-Garland	41,667
All Others	3,436
Total	\$ 95,149

The Organization anticipates collection of all receivables in the subsequent year. An allowance for uncollectible receivables was not deemed necessary due to collection verification and past collection history of receivable accounts.

**NOTE 5: PROPERTY AND EQUIPMENT**

Property and Equipment at December 31, 2018 consist of the following:

	<u>Historical Cost</u>	<u>Accum Depreciation</u>	<u>Net Fixed Assets</u>
Leasehold improvements	\$ 569,977	\$ (57,935)	\$ 512,042
Furniture & Equipment	117,270	(87,182)	30,088
Totals	\$ 687,247	\$ (145,117)	\$ 542,130

Depreciation expense for the 2018 calendar year was \$23,239.

**HOPE CLINIC OF GARLAND, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2018**

**NOTE 6: GRANTS**

During the year ending December 31, 2018, the organization received the following grants:

	Amount
City of Garland-CDBG	\$ 50,046
Garland Health Facility	25,000
United Way of Metro Dallas	75,000
Episcopal Health Foundation	10,000
WP & Bulah Luse Foundation	5,000
Total	\$ 165,046

**NOTE 7: IN-KIND CONTRIBUTIONS**

The organization received in-kind contributions for goods and services in 2018 as follows:

	Amount
Accounting Fees	\$ 10,010
Lab Fees	320,898
Medical Services	254,478
Medications	837,727
Ministry Expense	15,488
Rent	27,540
Total	\$ 1,466,141

**NOTE 8: NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions as of December 31, 2018 consist of cash and cash equivalent balances and are available for the following purposes:

	Amount
Medical Assistance	\$ 37,000
Capital Improvements	74,596
Total	\$ 111,596

**NOTE 9: NET ASSETS RELEASED FROM DONOR RESTRICTIONS**

Net assets were released from donor restrictions as expenses were incurred which simultaneously satisfied the restricted purposes of the funds. Net assets released during the year ending December 31, 2018 consisted of the following:

	Amount
Medical Assistance	\$ 6,022
Total	\$ 6,022

**HOPE CLINIC OF GARLAND, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

**NOTE 10: LEASE COMMITMENTS**

The space that the Organization leases from Lake Pointe Church is located at 800 South Sixth Street, Garland, Texas and the amount of space leased is approximately 4,845 square feet. The lease term commenced October 1, 2014 and expires October 31, 2024. The rent is \$1 per annum. The lease requires specific levels of insurance to be held by the Organization. Policies satisfying lease requirements were in effect at December 31, 2018.

**NOTE 11: CONCENTRATION OF CREDIT RISK**

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash and equivalents on deposit at financial institutions. At December 31, 2018 total deposits in excess of federally insured limits amounted to \$59,945.

**NOTE 12: COMPENSATED ABSENCES**

Employees of the Organization are entitled to paid vacation and personal days off, depending on length of service and other factors. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the financial statements. The Organization's policy is to expense the costs of compensated absences when actually paid to employees.

**NOTE 13: VOLUNTEER CONTRIBUTED SERVICES**

The Organization uses volunteer contributed services for administration and clinical services. The Organization estimates these volunteer hours during the fiscal year ending December 31, 2018 to be approximately 900. Volunteer services are not recorded in these financial statements since they do not meet the criteria set forth in Note 1 under Donated Assets and Services.