



**AUDITOR'S REPORT  
AND  
FINANCIAL STATEMENTS**

**JUNE 30, 2018**



**PRELIMINARY DRAFT – OPEN FOR REVIEW AND DISCUSSION**

**WESTERN VIRGINIA EMERGENCY MEDICAL  
SERVICES COUNCIL, INC.**

**FINANCIAL REPORT**

**June 30, 2018**

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**INDEPENDENT AUDITOR’S REPORT**

To the Board of Directors  
Western Virginia Emergency Medical Services Council, Inc.  
Roanoke, Virginia

We have audited the accompanying financial statements of Western Virginia Emergency Medical Services Council, Inc. (the “Council”) which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities and cash flows for the years then ended and the related notes to the financial statements.

***Management’s Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor’s Responsibilities***

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 from material misstatements.

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 the internal control relevant to the Council’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not the purpose of expressing an opinion on the effectiveness of the Council’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 Western Virginia Emergency Medical Services Council, Inc. as of June 30, 2018 and 2017, and its changes in net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
\_\_\_\_\_, 2018

**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**STATEMENTS OF FINANCIAL POSITION**

**June 30, 2018**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 191,734	\$ 178,110
Restricted cash	39,286	8,812
Accounts receivable	275,020	257,959
Prepaid expenses	23,462	24,174
Investments (Note 2)	375,518	426,428
	<hr/>	<hr/>
Total current assets	905,020	895,483
	<hr/>	<hr/>
Land, buildings, and equipment, net (Note 3)	586,650	575,762
	<hr/>	<hr/>
Total assets	<u>\$ 1,491,670</u>	<u>\$ 1,471,245</u>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	\$ 19,286	\$ 30,496
Accrued expenses (Note 8)	65,721	43,693
Deferred revenue	153,426	64,490
	<hr/>	<hr/>
Total liabilities	238,433	138,679
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<b>NET ASSETS</b>		
Unrestricted	1,057,743	1,164,794
Temporarily restricted (Note 4)	195,494	167,772
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Total net assets	1,253,237	1,332,566
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Total liabilities and net assets	<u>\$ 1,491,670</u>	<u>\$ 1,471,245</u>

**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**STATEMENTS OF ACTIVITIES**

**Year Ended June 30, 2018**

	<b>2018</b>		
	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
<b>Revenues, gains, and other support:</b>			
State government	\$ 525,150	\$ -	\$ 525,150
Federal grant revenue	-	653,806	653,806
Local government (Note 5)	139,753	-	139,753
Symposium revenue (Note 9)	343,473	-	343,473
Other support and income	469,093	-	469,093
United Way organizations	728	-	728
Unrealized and realized gains	4,665	-	4,665
Investment income	10,742	-	10,742
Contributions	-	-	-
Net assets released from restrictions and reclassifications	626,084	(626,084)	-
<b>Total revenues</b>	<b>2,119,688</b>	<b>27,722</b>	<b>2,147,410</b>
<b>Expenses (Note 6)</b>			
Program services	1,884,449	-	1,884,449
Management and general	342,290	-	342,290
<b>Total expenses</b>	<b>2,226,739</b>	<b>-</b>	<b>2,226,739</b>
<b>Change in net assets</b>	<b>(107,051)</b>	<b>27,722</b>	<b>(79,329)</b>
<b>NET ASSETS</b>			
Beginning	1,164,794	167,772	1,332,566
Ending	<u>\$ 1,057,743</u>	<u>\$ 195,494</u>	<u>\$ 1,253,237</u>

**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**STATEMENTS OF ACTIVITIES**

**Year Ended June 30, 2017**

	<b>2017</b>		
	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
<b>Revenues, gains, and other support:</b>			
State government	\$ 507,150	\$ -	\$ 507,150
Federal grant revenue	-	770,300	770,300
Local government (Note 5)	137,033	-	137,033
Symposium revenue (Note 9)	349,015	-	349,015
Other support and income	238,672	-	238,672
United Way organizations	900	-	900
Unrealized and realized gains	11,131	-	11,131
Investment income	11,573	-	11,573
Contributions	20,523	-	20,523
Net assets released from restrictions and reclassifications	740,555	(740,555)	-
<b>Total revenues</b>	<b>2,016,552</b>	<b>29,745</b>	<b>2,046,297</b>
<b>Expenses (Note 6)</b>			
Program services	1,883,438	-	1,883,438
Management and general	305,208	-	305,208
<b>Total expenses</b>	<b>2,188,646</b>	<b>-</b>	<b>2,188,646</b>
<b>Change in net assets</b>	<b>(172,094)</b>	<b>29,745</b>	<b>(142,349)</b>
<b>NET ASSETS</b>			
Beginning	1,336,888	138,027	1,474,915
Ending	<u>\$ 1,164,794</u>	<u>\$ 167,772</u>	<u>\$ 1,332,566</u>

**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2018 and 2017**

	<b>2018</b>	<b>2017</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (79,329)	\$ (142,349)
Adjustments to reconcile the change in net assets to net cash provided by (used in) operating activities:		
Depreciation expense	33,127	31,586
Unrealized and realized gains on investments	(4,665)	(11,131)
Change in certain operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(17,061)	3,820
Prepaid expense	712	(14,251)
Increase (decrease) in:		
Accounts payable	(11,210)	(241)
Accrued expenses	22,028	6,991
Deferred revenue	88,936	(39,941)
<b>Net cash provided by (used in) operating activities</b>	<b>32,538</b>	<b>(165,516)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(44,015)	(25,254)
Change in investments, net of proceeds from sales	55,575	60,654
<b>Net cash provided by (used in) investing activities</b>	<b>11,560</b>	<b>35,400</b>
<b>Increase (decrease) in cash and cash equivalents and restricted cash</b>	<b>44,098</b>	<b>(130,116)</b>
<b>TOTAL CASH AND CASH EQUIVALENTS AND RESTRICTED CASH</b>		
Beginning	186,922	317,038
Ending	\$ 231,020	\$ 186,922

**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2018**

**Note 1. Nature of Operations and Significant Accounting Policies**

Nature of operations

Western Virginia Emergency Medical Services Council, Inc. (the “Council”) was organized in September 1975 as a not-for-profit, non-stock corporation under the applicable laws of the Commonwealth of Virginia. The purpose of the Council is to plan and implement a system for the arrangement of personnel, facilities, equipment, and supplies for the provision and delivery of health care services under emergency conditions. The Council serves the counties of Alleghany, Botetourt, Craig, Floyd, Franklin, Giles, Henry, Montgomery, Patrick, Pittsylvania, Pulaski, and Roanoke and the cities of Covington, Danville, Martinsville, Radford, Roanoke, and Salem.

Basis of financial statement presentation and accounting

The financial statements of the Council have been prepared in accordance with accounting principles generally accepted in the United States of America. 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 the reported amounts of assets and liabilities, the 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.

The accompanying financial statements present information regarding the Council’s financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. The three classes are differentiated based on the existence or absence of donor-imposed restrictions, as described below:

**Unrestricted** net assets are free of donor-imposed restrictions. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors or may otherwise be limited by contractual agreements with outside parties. Revenues that are not temporarily or permanently restricted by donors are included in this classification. Expenses are reported as decreases in this classification.

**Temporarily restricted** net assets are limited in use by donor-imposed stipulations that expire either by the passage of time or that can be fulfilled by action of the Council pursuant to those stipulations.

**Permanently restricted** net assets are amounts required by donors to be held in perpetuity; however, generally, the income on these assets is available to meet various restricted and other operating needs. There are currently no permanently restricted net assets.

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**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2018**

**Note 1. Nature of Operations and Significant Accounting Policies (Continued)**

Cash and cash equivalents

The Council considers cash, money market accounts, and highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents. Cash equivalents are stated at cost, which approximates fair value. Cash held for long-term investment is classified as investments.

Restricted cash

Restricted cash includes funds received by the Near Southwest Preparedness Alliance for the Bioterrorism Hospital Preparedness Program and not yet expended at year-end. This grant is further described in Note 4.

Accounts receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with customers and agencies having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

Investments:

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values, as determined by quoted market prices, in the statements of financial position. Net unrealized and realized gains or losses are reflected in the statements of activities. The carrying value of the Council's investments will fluctuate with the financial markets. As a result, the value of such investments as of the date of this report may be materially different than year-end values.

Property and equipment

Property and equipment is stated at cost or, if donated, at fair value at the date of donation, less accumulated depreciation. Depreciation is recorded using the straight-line method over estimated useful lives of the assets.

Equipment is removed from the records and any gain or loss is recognized at the time of disposal. Expenditures for acquisition, renewals, and replacements exceeding \$5,000 are capitalized. Maintenance and repair costs are charged to expense as incurred.

Deferred revenue

Deferred revenue principally represents grant proceeds received but not yet expended and tuition revenue collected yet not earned.

(Continued)

**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2018**

**Note 1. Nature of Operations and Significant Accounting Policies (Continued)**

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. Accordingly, certain costs, such as salaries, benefits, utilities, supplies, and other generic operating expenses, have been allocated among the programs and supporting services benefited.

Fair value measurements

The Council carries investments at fair value. Fair value is defined 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 determining fair value, a market-based approach is used which establishes that fair value is based on the “highest and best use”. The Council categorizes its financial instruments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy as reflected below. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets (Level 1) and the lowest priority to unobservable inputs (Level 3).

**Level 1** – Fair values are based on unadjusted quoted prices in active markets for identical assets or liabilities that management has the ability to access at the measurement date.

**Level 2** – Fair values are based on inputs other than quoted prices in Level 1 that are either 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 were observable for the asset or liability, or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

**Level 3** – Fair values are based on unobservable inputs for the asset or liability where there is little, if any, market activity for the asset or liability at the measurement date.

Income taxes

The Council is classified as an exempt organization for federal income tax purposes under Section 501(c)(3) of the *Internal Revenue Code*.

Credit risk concentrations

Financial instruments which potentially subject the Council to concentrations of credit risk consist principally of cash and cash equivalents, accounts receivable, and investments. The Council places its cash with high-credit, quality financial institutions. A portion of the Council’s bank deposits are in excess of federally insured limits. Concentrations of credit risk with respect to accounts receivables occur due to the limited number of governmental and commercial accounts. Approximately 81% and 97% of accounts receivable at June 30, 2018 and 2017, respectively, were from the Council’s two largest funding sources.

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**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2018**

**Note 2. Investments**

The Council’s investments are reported at fair value in the accompanying statement of financial position.

	<b>Fair Value Measurements at Reporting Date Using:</b>	
	<b>Fair Value</b>	<b>Level 1</b>
 <b><u>June 30, 2018</u></b>		
Equities	\$ 224,503	\$ 224,503
Fixed Income	151,015	151,015
Total	\$ 375,518	\$ 375,518
 <b><u>June 30, 2017</u></b>		
Equities	\$ 256,284	\$ 256,284
Fixed Income	170,144	170,144
Total	\$ 426,428	\$ 426,428

The investments are comprised of two general components as follows:

	<b>2018</b>	<b>2017</b>
Controlled by and allocated at the discretion of the WVEMS Board of Directors	\$ 143,007	\$ 137,062
Dedicated to the Virginia EMS Symposium subject to oversight by the Virginia Department of Health Office of EMS	232,511	289,366
	\$ 375,518	\$ 426,428

**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2018**

**Note 3. Land, Buildings, and Equipment**

Land, buildings, and equipment consist of the following as of June 30:

	<b>Estimated Useful Life</b>	<b>2018</b>	<b>2017</b>
Land		\$ 201,600	\$ 201,600
Building	39 years	175,223	175,223
Building improvements	39 years	86,143	74,793
Communications equipment	5-10 years	180,427	147,761
Office equipment	5-10 years	52,920	52,920
Software	3 years	38,759	38,759
Miscellaneous equipment	5-10 years	341,043	341,043
Generator building and equipment	15-20 years	16,672	16,672
		1,092,787	1,048,771
Less accumulated depreciation		(506,137)	(473,009)
		\$ 586,650	\$ 575,762

**Note 4. Federal Grants**

The Near Southwest Preparedness Alliance (NSPA) is a division within the Council. NSPA has received a grant passed through the Virginia Department of Health from the Department of Health and Human Services. This grant is a cooperative agreement entitled The Bioterrorism Hospital Preparedness Program. Under this grant, NSPA is to establish a regional emergency preparedness infrastructure for health care institutions in Southwest Virginia. They are also to purchase equipment and pharmaceuticals, which remain the property of the health care institutions, and to provide training on the proper use of this equipment. At June 30, 2018 and 2017, the amount due from the grantor was \$9,012 and \$15,403 representing 4% and 10% of accounts receivable at June 30, 2018 and 2017, respectively. Net assets temporarily restricted under the grant were \$195,494 and \$167,772 as of June 30, 2018 and 2017, respectively.

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**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2018**

**Note 5. Local Government Support**

Local government support received by the Council is as follows:

	<u>2018</u>	<u>2017</u>
City of Roanoke	\$ 16,084	\$ 16,084
County of Montgomery	15,715	13,111
County of Roanoke	15,433	15,433
County of Pittsylvania	10,792	11,391
County of Franklin	10,362	10,362
City of Danville	8,528	8,528
County of Henry	7,518	7,518
County of Pulaski	7,352	7,352
County of Botetourt	6,722	7,141
City of Salem	5,973	5,972
County of Patrick	5,089	5,089
County of Giles	4,958	4,958
City of Radford	4,816	4,816
County of Alleghany	4,775	4,775
County of Floyd	4,639	3,506
City of Martinsville	4,435	4,435
City of Covington	3,335	3,335
County of Craig	3,227	3,227
	<u>\$ 139,753</u>	<u>\$ 137,033</u>

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**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2018**

**Note 6. Functional Allocation of Expenses**

Expenses incurred were:

	<b>2018</b>		
	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>
Salaries	\$ 281,510	\$ 202,537	\$ 484,047
NSPA expenses	498,398	-	498,398
VHHA expenses	146,383	-	146,383
Contracts for services	181,926	-	181,926
Symposium (Note 9)	396,557	19,500	416,057
Payroll tax and employee benefits	86,434	47,299	133,733
Salaries – education and testing	73,899	-	73,899
MRC expenses	-	-	-
CBA expenses	2,539	-	2,539
Special projects	5,532	-	5,532
Supplies and equipment	34,009	9,533	43,542
Depreciation	-	33,128	33,128
Utilities	22,008	-	22,008
Maintenance and repair	20,267	1,113	21,380
Travel, mileage, and lodging	8,420	2,125	10,545
Professional fees	10,480	-	10,480
Insurance	4,272	13,720	17,992
Telecommunications	8,138	5,901	14,039
Textbooks	88,775	-	88,775
Equipment rental	8,286	-	8,286
Staff development	4,663	1,760	6,423
Rent	6,778	-	6,778
Miscellaneous	12,668	-	12,668
Postage	290	1,367	1,657
Printing and publications	281	2,385	2,666
CISM conference and miscellaneous	5,786	-	5,786
Dues and membership	150	1,922	2,072
Inter-divisional rent	(24,000)	-	(24,000)
	<b>\$ 1,884,449</b>	<b>\$ 342,290</b>	<b>\$ 2,226,739</b>

(Continued)

**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2018**

**Note 6. Functional Allocation of Expenses (Continued)**

Expenses incurred were:

	2017		
	Program Services	Management and General	Total
Salaries	\$ 212,141	\$ 177,495	\$ 419,380
NSPA expenses	513,023	-	513,023
VHHA expenses	248,408	-	248,408
Contracts for services	139,751	-	139,751
Symposium (Note 9)	418,344	19,900	438,244
Payroll tax and employee benefits	82,436	41,842	124,278
Salaries – education and testing	50,036	-	50,036
MRC expenses	278	-	278
CBA expenses	3,856	-	3,856
Special projects	7,724	-	7,724
Supplies and equipment	28,740	11,418	40,158
Depreciation	-	31,586	31,586
Utilities	22,279	-	22,279
Maintenance and repair	18,036	287	18,323
Travel, mileage, and lodging	5,921	1,616	7,537
Professional fees	9,014	-	9,014
Insurance	4,121	10,494	14,615
Telecommunications	7,827	5,121	12,948
Textbooks	84,894	-	84,894
Equipment rental	8,100	-	8,100
Staff development	2,913	1,078	3,991
Rent	6,778	-	6,778
Miscellaneous	17,225	-	17,225
Postage	595	1,959	2,554
Printing and publications	381	1,151	1,532
CISM conference and miscellaneous	8,497	-	8,497
Dues and membership	120	1,261	1,381
Inter-divisional rent	(18,000)	-	(18,000)
	\$ 1,883,438	\$ 305,208	\$ 2,188,646

(Continued)

**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2018**

**Note 7. Retirement Plan**

The Council has a Simplified Employee Pension Plan covering all salaried employees who are at least 21 years of age, have received at least \$300 in compensation during the current year, and have completed one year of employment. This one year of employment is defined as having any portion of the year prior to the January 1 enrollment date. The Council contributes a 5% match of the employees' eligible contributions. The Council contributed \$28,317 and \$30,128 to the plan in 2018 and 2017, respectively.

**Note 8. Compensated Absences**

Each employee earns paid time off (PTO) in accordance with the Council's policies. At the end of each fiscal year, balances of PTO up to 200 hours are carried forward. At June 30, 2018 and 2017, the accrual for compensated balances was \$45,883 and \$41,789, respectively, and is included in accrued expenses on the statement of financial position.

**Note 9. Symposium**

During the year ended June 30, 2016, WVEMS assumed all assets and liabilities of Alliance for Emergency Medical Education and Research (AEMER). WVEMS is now responsible for the primary purpose of AEMER, the sponsorship of an annual education symposium for emergency medical providers in Virginia and elsewhere, and in particular for Virginia statewide emergency medical services.

Total revenues from the symposium for the year ended June 30, 2018 were \$343,473. Expenses incurred were:

	<b>2018</b>		
	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>
Conference center	\$ 219,695	\$ -	\$ 219,695
Symposium event manager	14,208	-	14,208
Supplies	24,229	-	24,229
Discounts	10,982	-	10,982
Professional services	-	19,500	19,500
Printing and publications	12,998	-	12,998
Participant material	3,652	-	3,652
Contract labor	40,648	-	40,648
Symposium entertainment	16,977	-	16,977
Symposium scholarship	5,000	-	5,000
Planning	1,830	-	1,830
Travel	46,319	-	46,319
Postage	19	-	19
	<u>\$ 396,557</u>	<u>\$ 19,500</u>	<u>\$ 416,057</u>

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**WESTERN VIRGINIA EMERGENCY MEDICAL SERVICES COUNCIL, INC.**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2018**

**Note 9. Symposium (Continued)**

Total revenues from the symposium for the year ended June 30, 2017 were \$349,015. Expenses incurred were:

	<b>2017</b>		
	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>
Conference center	\$ 258,412	\$ -	\$ 258,412
Symposium event manager	26,594	-	26,594
Supplies	10,173	-	10,173
Discounts	10,575	-	10,575
Professional services	-	19,900	19,900
Printing and publications	11,460	-	11,460
Participant material	10,267	-	10,267
Contract labor	22,196	-	22,196
Symposium entertainment	12,653	-	12,653
Symposium scholarship	5,000	-	5,000
Planning	2,007	-	2,007
Travel	49,007	-	49,007
	\$ 418,344	\$ 19,900	\$ 438,244