

Financial Statements and Report of  
Independent Certified Public Accountants  
**Make-A-Wish Foundation of the Mid-Atlantic, Inc.**  
August 31, 2007 and 2006

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**Report of Independent Certified Public Accountants**

Board of Directors  
Make-A-Wish Foundation of the  
Mid-Atlantic, Inc.

We have audited the accompanying statements of financial position of Make-A-Wish Foundation of the Mid-Atlantic, Inc. (the Foundation), as of August 31, 2007 and 2006, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, as established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Make-A-Wish Foundation of the Mid-Atlantic, Inc., as of August 31, 2007 and 2006, and the changes in its net assets, its functional expenses, and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

McLean, Virginia  
December 13, 2007

*Grant Thornton LLP*

**Make-A-Wish Foundation of the Mid-Atlantic, Inc.**

**STATEMENTS OF FINANCIAL POSITION**

August 31,

	<u>2007</u>	<u>2006</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,105,964	\$ 1,536,745
Investments	6,167,819	5,382,676
Contributions receivable	591,369	529,633
Pledges receivable	60,687	35,588
Note receivable—National Organization	—	150,000
Due from National Organization	36,921	45,145
Equipment, net	33,049	45,312
Other assets	41,659	40,926
	<hr/>	<hr/>
Total assets	\$ 9,037,468	\$ 7,766,025
	<hr/>	<hr/>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable and accrued expenses	\$ 79,739	\$ 80,817
Accrued wish costs	1,290,392	1,285,102
Unearned revenues	35,314	36,234
	<hr/>	<hr/>
Total liabilities	1,405,445	1,402,153
	<hr/>	<hr/>
Net assets:		
Unrestricted	7,307,445	6,252,435
Temporarily restricted	324,578	111,437
	<hr/>	<hr/>
Total net assets	7,632,023	6,363,872
	<hr/>	<hr/>
Total liabilities and net assets	\$ 9,037,468	\$ 7,766,025
	<hr/>	<hr/>

The accompanying notes are an integral part of these statements.

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year ended August 31, 2007

	Unrestricted	Temporarily Restricted	Total
Revenues, gains, and other support:			
Contributions	\$ 3,054,138	\$ 193,073	\$ 3,247,211
Internal special events	891,156	131,505	1,022,661
Less cost of direct benefit to donor	<u>(234,766)</u>	<u>—</u>	<u>(234,766)</u>
Internal special events, net	656,390	131,505	787,895
External special events	510,245	—	510,245
Interest and dividend income	324,955	—	324,955
Net realized and unrealized gains on investments	203,159	—	203,159
Other income	10,725	—	10,725
Net assets released from restrictions	<u>111,437</u>	<u>(111,437)</u>	<u>—</u>
Total revenues, gains, and other support	<u>4,871,049</u>	<u>213,141</u>	<u>5,084,190</u>
Expenses:			
Program services:			
Wish granting	3,151,936	—	3,151,936
Support services:			
Fundraising	430,143	—	430,143
Management and general	<u>233,960</u>	<u>—</u>	<u>233,960</u>
Total support services	<u>664,103</u>	<u>—</u>	<u>664,103</u>
Total expenses	<u>3,816,039</u>	<u>—</u>	<u>3,816,039</u>
Change in net assets	1,055,010	213,141	1,268,151
Net assets, beginning of year	<u>6,252,435</u>	<u>111,437</u>	<u>6,363,872</u>
Net assets, end of year	<u>\$ 7,307,445</u>	<u>\$ 324,578</u>	<u>\$ 7,632,023</u>

The accompanying notes are an integral part of this statement.

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year ended August 31, 2006

	Unrestricted	Temporarily Restricted	Total
Revenues, gains, and other support:			
Contributions	\$ 2,486,040	\$ 111,437	\$ 2,597,477
Internal special events	1,263,093	—	1,263,093
Less cost of direct benefit to donor	(222,992)	—	(222,992)
Internal special events, net	1,040,101	—	1,040,101
External special events	559,682	—	559,682
Interest and dividend income	256,151	—	256,151
Net realized and unrealized gains on investments	7,581	—	7,581
Other income	29,643	—	29,643
Net assets released from restrictions	96,113	(96,113)	—
Total revenues, gains, and other support	4,475,311	15,324	4,490,635
Expenses:			
Program services:			
Wish granting	3,268,420	—	3,268,420
Support services:			
Fundraising	479,828	—	479,828
Management and general	238,465	—	238,465
Total support services	718,293	—	718,293
Total expenses	3,986,713	—	3,986,713
Change in net assets	488,598	15,324	503,922
Net assets, beginning of year	5,763,837	96,113	5,859,950
Net assets, end of year	\$ 6,252,435	\$ 111,437	\$ 6,363,872

The accompanying notes are an integral part of this statement.

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended August 31, 2007

	Program	Support Services		Total	Total
	Services	Fundraising	Management and General	Support Services	
	Wish Granting				
Direct costs of wishes	\$ 2,382,545	\$ —	\$ —	\$ —	\$ 2,382,545
Direct costs of fundraising	—	5,848	—	5,848	5,848
Salaries, taxes, and benefits	533,181	286,128	190,314	476,442	1,009,623
Rent	54,599	29,367	13,108	42,475	97,074
Telephone	15,471	6,980	3,201	10,181	25,652
Office supplies	23,766	26,297	3,735	30,032	53,798
Postage/delivery	5,780	17,464	868	18,332	24,112
Insurance	14,900	6,485	3,105	9,590	24,490
Depreciation	7,822	5,300	3,934	9,234	17,056
Public relations	4,419	—	1,162	1,162	5,581
Travel	5,649	5,199	570	5,769	11,418
National assessment	89,627	17,677	10,616	28,293	117,920
Repairs and maintenance	4,947	784	452	1,236	6,183
Meetings and conferences	3,107	2,000	549	2,549	5,656
Miscellaneous	1,300	1,019	492	1,511	2,811
Professional services	4,823	4,399	1,854	6,253	11,076
Printing	—	15,196	—	15,196	15,196
	<u>\$ 3,151,936</u>	<u>\$ 430,143</u>	<u>\$ 233,960</u>	<u>\$ 664,103</u>	<u>\$ 3,816,039</u>

The accompanying notes are an integral part of this statement.

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

Year ended August 31, 2006

	Program	Support Services		Total	Total
	Services			Support	
	Wish	Fundraising	Management	Services	
	Granting		and General		
Direct costs of wishes	\$ 2,549,725	\$ —	\$ —	\$ —	\$ 2,549,725
Direct costs of fundraising	—	1,533	—	1,533	1,533
Salaries, taxes, and benefits	509,588	306,345	189,398	495,743	1,005,331
Rent	55,728	31,096	16,378	47,474	103,202
Telephone	14,843	6,820	4,156	10,976	25,819
Office supplies	21,679	30,946	7,375	38,321	60,000
Postage/delivery	6,672	16,589	1,321	17,910	24,582
Insurance	16,195	6,698	3,994	10,692	26,887
Depreciation	14,468	8,281	5,973	14,254	28,722
Public relations	3,641	—	395	395	4,036
Travel	9,234	8,476	1,086	9,562	18,796
National assessment	56,818	11,214	6,728	17,942	74,760
Repairs and maintenance	2,887	890	571	1,461	4,348
Meetings and conferences	5,353	2,861	821	3,682	9,035
Miscellaneous	—	2,537	—	2,537	2,537
Professional services	1,589	2,117	269	2,386	3,975
Printing	—	24,977	—	24,977	24,977
Loss on disposal of assets	—	18,448	—	18,448	18,448
	<u>\$ 3,268,420</u>	<u>\$ 479,828</u>	<u>\$ 238,465</u>	<u>\$ 718,293</u>	<u>\$ 3,986,713</u>

The accompanying notes are an integral part of this statement.

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

STATEMENTS OF CASH FLOWS

Years ended August 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$ 1,268,151	\$ 503,922
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	17,056	28,722
Loss on disposal of equipment	—	18,450
Net realized and unrealized gains on investments	(203,159)	(7,581)
Donation of investments	(11,281)	(9,338)
Allowance for pledges receivable	—	(13,143)
Increase (decrease) in cash resulting from changes in:		
Contributions receivable	(61,736)	(42,963)
Pledges receivable	(25,099)	7,269
Due from National Organization	8,224	74,255
Inventories	500	(895)
Other assets	(1,233)	7,000
Accounts payable and accrued expenses	(1,078)	(10,092)
Accrued wish costs	5,290	142,506
Unearned revenues	(920)	(179,205)
	<u>994,715</u>	<u>518,907</u>
<b>Cash Flows from Investing Activities:</b>		
Purchases of investments	(2,709,715)	(762,158)
Proceeds from sales of investments	2,139,012	519,310
Purchases of equipment	(4,793)	(9,804)
	<u>(575,496)</u>	<u>(252,652)</u>
<b>Cash Flows from Financing Activities:</b>		
Payments on notes receivable	150,000	—
	<u>150,000</u>	<u>—</u>
Increase in cash and cash equivalents	569,219	266,255
Cash and cash equivalents, beginning of year	<u>1,536,745</u>	<u>1,270,490</u>
Cash and cash equivalents, end of year	<u>\$ 2,105,964</u>	<u>\$ 1,536,745</u>

The accompanying notes are an integral part of these statements.

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

Notes to Financial Statements

August 31, 2007 and 2006

**NOTE 1 – ORGANIZATION**

The Make-A-Wish Foundation of the Mid-Atlantic, Inc. (the Foundation) is a non-profit corporation, organized to fulfill the wishes of children with life-threatening medical conditions to enrich the human experience with hope, strength, and joy. The Foundation serves children who reside in Maryland, Washington, D.C., Northern Virginia (Arlington, Fairfax, Fauquier, Loudoun and Prince William Counties, as well as the Cities of Alexandria, Manassas Park, Manassas, Falls Church, and Fairfax), and Delaware. The Foundation granted its first wish in 1983, and has fulfilled a total of 5,673 wishes through August 31, 2007. During fiscal year 2007, 346 wishes were granted and the total average direct cost of a wish was approximately \$6,900. During fiscal year 2006, 394 wishes were granted and the total average direct cost of a wish was approximately \$6,500. As of August 31, 2007, the Foundation has 317 pending wishes, of which 169 are reportable accrued pending wishes included on the statements of financial position. As of August 31, 2006, the Foundation has 295 pending wishes, of which 167 are reportable accrued pending wishes included on the statements of financial position.

The Foundation is an independent operating chapter of Make-A-Wish Foundation of America (the National Organization) and is obligated to comply with the Chapter Agreement and Performance Standards as set forth in the Bylaws of the National Organization including rules, regulations, standards, resolutions, and policies.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Presentation

The Foundation presents its accounts in accordance with the American Institute of Certified Public Accountants *Audit and Accounting Guide for Not-for-Profit Organizations* (the Audit Guide). Under the Audit Guide, voluntary health and welfare organizations are required to provide a statement of financial position, a statement of activities, a statement of cash flows, and a statement of functional expenses which are prepared to focus on the organization as a whole and present balances and transactions according to the existence or absence of donor-imposed restrictions.

The Foundation maintains its accounts on the accrual basis of accounting. Net assets and revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

- **Temporarily Restricted Net Assets** - Net assets subject to donor-imposed stipulations that may or will be met by actions of the Foundation and/or the passage of time.
- **Unrestricted Net Assets** - Net assets not subject to donor-imposed stipulations.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets, unless their use is restricted by explicit donor stipulation or by law.

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

Notes to Financial Statements

August 31, 2007 and 2006

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of the 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, liabilities and net assets, and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues, gains, and other support and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications

Certain 2006 amounts included in the 2007 financial statements have been reclassified to conform to the current year presentation.

Cash and Cash Equivalents

Cash and Cash equivalents include checking, savings, money market funds, and investments with a maturity of 3 months or less when purchased.

Investments

Investments, consisting primarily of certificates of deposit, common stocks, government securities and corporate bonds, with readily determinable market values are measured at fair value as of year-end in the financial statements. Investment income and realized and unrealized gains on investments are recognized in the statements of activities.

Investments include a 9.8 percent limited interest in Montrose Associates, a Pennsylvania Limited Partnership, donated to the Foundation in 1994. The partnership operates an 80 unit rental housing project located in Montrose, Pennsylvania under Section 8 of the National Housing Act which provides for moderate and low income elderly or handicap families. The value of this interest is reported at its value at the time it was donated, and is not adjusted to fair market value as the appraisal costs would not support the value of the interest.

Contributions

Contributions, grants, and bequests, including unconditional promises to give, are recognized as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. Contributions of assets other than cash are recorded at their estimated fair value. Contributions of services are recognized if the services received: (a) create or enhance non-financial assets, or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The Foundation received service and material donations included in the accompanying statements of activities at an estimated fair market value of \$793,295 and \$723,487 for the years ended August 31, 2007 and 2006, respectively.

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

Notes to Financial Statements

August 31, 2007 and 2006

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Temporarily Restricted Net Assets

The Foundation has adopted the following optional accounting policies with respect to temporarily restricted net assets:

- **Contributions with Restrictions Met in the Same Year** – Contributions received with donor-imposed restrictions that are met in the same year as received are reported as unrestricted revenues.
- **Release of Restrictions on Net Assets for Acquisition of Land, Building, and Equipment** – Contributions of land, building, and equipment without donor stipulations concerning the use of such long-lived assets are reported as revenues of unrestricted net assets. Contributions of cash or other assets to be used to acquire land, building, and equipment with donor stipulations are reported as revenues of temporarily restricted net assets; the restrictions are considered to be released at the time of acquisition of such long-lived assets.

Contributions Receivable

Contributions receivable represent contributions acknowledged in writing from third parties prior to August 31, but not transmitted to the Foundation until after that date. The Foundation's contributions receivable are generally collected within one year.

Pledges Receivable

Pledges receivable represent amounts that have been pledged to Make-A-Wish Foundation of America that are to be distributed to the chapter. The Foundation's pledges receivable are generally collected within one year.

Equipment

Equipment is recorded at cost when purchased or fair market value at the date of gift, if contributed, and is depreciated using the straight-line method over five to 10 years. The Foundation generally capitalizes fixed asset purchases with a cost of \$500 or more and an expected useful life greater than one year.

Accrued Pending Wish Costs

The Foundation accrues for the estimated cost of reportable pending wishes if certain measurable wish criteria are met. The reportable pending wish criteria include:

- Referral received from an approved referral source
- Medical eligibility form signed by child's physician
- Child's wish has been determined
- Formal approval by the Foundation
- Probable fulfillment within the next 12 months

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

Notes to Financial Statements

August 31, 2007 and 2006

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues

- **Unearned revenues** represent amounts received by the Foundation on or before August 31, 2007, attributable to internal special events that are scheduled to take place in future periods.
- **Internal special events** are fund raising events hosted by the Foundation. During the fiscal year ending August 31, 2007, the Foundation hosted seven events. **Direct donor benefits** are the actual costs of the items and services furnished to the attendees of these events as inducements to attend.
- **External special events** are fund raising events hosted by a business, group of individuals, or separate nonprofit organization to benefit the Foundation. The Foundation does not participate in the planning or execution of these events.

Income Taxes

The Foundation received a tax determination letter indicating that it qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. The Foundation is also exempt from State of Virginia, Maryland, and the District of Columbia taxation.

Functional Expenses

The Foundation performs three functions: wish granting, fundraising, and general management. Definitions of these functions are as follows:

- **Wish Granting** - Activities performed by the Foundation which fulfill wishes to children between the ages of 2-1/2 and 18 years old with life-threatening medical conditions.
- **Fundraising** - Activities performed by the Foundation to generate funds and/or resources to support its programs and operations. During the fiscal years ended August 31, 2007 and 2006, the Foundation incurred no significant joint costs for activities that included fundraising appeals.
- **General Management** - All costs not identifiable with a single program or fundraising activity, but indispensable to the conduct of such programs and activities, and to the Foundation's existence. These include expenses for the overall direction of the Foundation, business management, general record-keeping, budgeting, financial reporting, and activities relating to these functions such as salaries, rent, supplies, equipment, and other general overhead.

Expenses which benefit more than one function of the Foundation are generally allocated among the functions based on the amount of time spent by employees on each function or on the amount of square footage used for each function.

**Make-A-Wish Foundation of the Mid-Atlantic, Inc.**

**Notes to Financial Statements**

**August 31, 2007 and 2006**

**NOTE 3 – INVESTMENTS**

A summary of investments as of August 31, is as follows:

	2007	2006
Certificates of deposit	\$ 1,119,474	\$ 1,144,143
U.S. government securities	281,113	277,119
Corporate bonds	2,410,642	2,134,852
Mutual funds	1,069,907	502,772
Common stocks	1,264,933	1,302,040
Partnership interest	21,750	21,750
	<u>\$ 6,167,819</u>	<u>\$ 5,382,676</u>

Investment return consisted of the following at August 31:

	2007	2006
Interest and dividend income	\$ 324,955	\$ 256,151
Realized gains	12,100	5,724
Unrealized gains	191,059	1,857
	<u>\$ 528,114</u>	<u>\$ 263,732</u>

**NOTE 4 – EQUIPMENT**

A summary of equipment as of August 31, follows:

	2007	2006
Equipment	\$ 97,013	\$ 117,562
Less: accumulated depreciation	(63,964)	(72,250)
Equipment, net	<u>\$ 33,049</u>	<u>\$ 45,312</u>

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

Notes to Financial Statements

August 31, 2007 and 2006

**NOTE 5 – TRANSACTIONS WITH THE NATIONAL ORGANIZATION**

The Foundation pays the National Organization an annual assessment fee, which was \$117,920 and \$74,760 for the years ended August 31, 2007 and 2006, respectively. Amounts due from the National Organization of \$36,921 and \$45,145 at August 31, 2007 and 2006, respectively, represent contributions received by the national office on behalf of the Foundation. During the fiscal year ended August 31, 2005, the Foundation entered into an agreement with the National Organization to extend \$250,000 in the form of a note receivable. At August 31, 2007, the balance of the note receivable has been paid in full.

**NOTE 6 – LEASE**

The Foundation leases office facilities under noncancelable operating leases, as well as a month-to-month operating lease. Additionally, the Foundation is provided donated office space on a month-to-month basis. The fair market value of the space is recorded as both a contribution and an expense. Rent expense for the years ended August 31, 2007 and 2006, was \$83,710 and \$84,296, respectively. Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of August 31, 2007, are as follows:

2008	\$	14,435
Total	\$	14,435

**NOTE 7 – RESTRICTED NET ASSETS**

The Foundation records two categories of temporarily restricted net assets, donor designated purpose restrictions and time restrictions. Purpose restricted net assets consist of \$118,073 for wish granting and \$75,000 for office renovations. Time-related restricted net assets consist of pledge and sponsorship revenues of \$127,855 and \$3,650 respectively, related to Make-A-Wish Sea Colony Triathlon scheduled in September 2007. Net assets released from restrictions for the years ended August 31, 2007 and 2006, were for time and purpose-restricted donations for which time or purpose restriction had been met of \$111,437 and \$96,113, respectively.

**NOTE 8 – DEFINED CONTRIBUTION PLAN**

The Foundation has a defined contribution retirement plan. All employees are eligible to make employee contributions under the plan. Employee contributions are fully and immediately vested. For full time employees who meet minimum age and length of service requirements, the Foundation contributes a minimum of 5 percent of the employee's compensation to the plan. Employer contributions are vested pursuant to a service length schedule beginning after one year of service. All contributions are subject to Federal tax law limits. The employer contributions to the plan were \$43,095 and \$43,937 during the years ended August 31, 2007 and August 31, 2006, respectively.

Make-A-Wish Foundation of the Mid-Atlantic, Inc.

Notes to Financial Statements

August 31, 2007 and 2006

**NOTE 9 – CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject the Foundation to concentrations of credit risk consist principally of cash, cash equivalents, and investments. The Foundation places its cash and cash equivalents with high credit quality financial institutions, and generally limits the amount of credit exposure to the amount in excess of the Federal Deposit Insurance Corporation (FDIC) insurance coverage limit of \$100,000. The amount of cash and cash equivalents in excess of the FDIC insurance coverage is approximately \$522,000. The Foundation, however, does not anticipate nonperformance by the institutions.

The Foundation places its investments with high credit quality financial institutions, and generally limits the amount of exposure to the amount in excess of the Securities Investor Protection Corporation (SIPC) insurance coverage limit of \$500,000. The amount of investments in excess of the SIPC insurance coverage is approximately \$6,060,000. The Foundation, however, does not anticipate nonperformance by the institutions.

**NOTE 10 – ACCRUED WISH COSTS**

Accrued wish costs consist of amounts due on fulfilled wishes and estimated amounts for approved unfulfilled wishes at August 31:

	2007	2006
Unpaid costs on fulfilled wishes	\$ 28,599	\$ 171,171
Unpaid costs on reportable accrued pending wishes	1,261,793	1,113,931
	<u>\$ 1,290,392</u>	<u>\$ 1,285,102</u>

