
America's Kids Belong, Inc. and Subsidiaries

**Consolidated Financial Report
with Supplemental Information
December 31, 2020**

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Independent Auditor's Report

To the Board of Directors
America's Kids Belong, Inc. and Subsidiaries

We have audited the accompanying consolidated financial statements of America's Kids Belong, Inc. and Subsidiaries (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2020 and 2019 and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our 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 audits to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of America's Kids Belong, Inc. and Subsidiaries as of December 31, 2020 and 2019 and the changes in net assets, functional expenses, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in black ink that reads "Plante & Moran, PLLC".

June 23, 2021

America's Kids Belong, Inc. and Subsidiaries

Consolidated Statement of Financial Position

December 31, 2020 and 2019

	2020	2019
Assets		
Current Assets		
Cash	\$ 1,391,354	\$ 706,300
Promises to give	44,681	3,651
Prepaid expenses	3,156	1,104
Total current assets	1,439,191	711,055
Property and Equipment - Net	4,600	4,600
Total assets	\$ 1,443,791	\$ 715,655
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 123,252	\$ 85,638
Paycheck Protection Program loan - Current portion	87,188	-
Total current liabilities	210,440	85,638
Paycheck Protection Program Loan - Net of current portion	70,012	-
Total liabilities	280,452	85,638
Net Assets		
Without donor restrictions	898,185	550,979
With donor restrictions	265,154	79,038
Total net assets	1,163,339	630,017
Total liabilities and net assets	\$ 1,443,791	\$ 715,655

America's Kids Belong, Inc. and Subsidiaries

Consolidated Statement of Activities and Changes in Net Assets

Years Ended December 31, 2020 and 2019

	2020			2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains, and Other Support						
Contributions and grants	\$ 2,058,302	\$ 265,154	\$ 2,323,456	\$ 1,591,345	\$ 82,783	\$ 1,674,128
Special event revenue - Net	35,101	-	35,101	207,191	-	207,191
In-kind contributions	81,591	-	81,591	190,073	-	190,073
Other revenue	146	-	146	1,015	-	1,015
Total revenue, gains, and other support	2,175,140	265,154	2,440,294	1,989,624	82,783	2,072,407
Net Assets Released from Restrictions	79,038	(79,038)	-	56,486	(56,486)	-
Total revenue, gains, other support, and net assets released from restrictions	2,254,178	186,116	2,440,294	2,046,110	26,297	2,072,407
Expenses						
Program services	1,323,198	-	1,323,198	1,232,351	-	1,232,351
Support services:						
General and administrative	460,482	-	460,482	452,079	-	452,079
Fundraising	123,292	-	123,292	92,790	-	92,790
Total expenses	1,906,972	-	1,906,972	1,777,220	-	1,777,220
Increase in Net Assets	347,206	186,116	533,322	268,890	26,297	295,187
Net Assets - Beginning of year	550,979	79,038	630,017	282,089	52,741	334,830
Net Assets - End of year	\$ 898,185	\$ 265,154	\$ 1,163,339	\$ 550,979	\$ 79,038	\$ 630,017

America's Kids Belong, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses

Year Ended December 31, 2020

	Program Services				Support Services		Total
	I Belong Project	Dream Makers Project	Collective Impact	Total Program Services	General and Administrative	Fundraising	
Salaries, taxes, and benefits	\$ 298,845	\$ 84,751	\$ 451,457	\$ 835,053	\$ 263,810	\$ 80,779	\$ 1,179,642
Direct cost of program	34,405	142,819	43,145	220,369	-	4,106	224,475
Contract work	32,249	10,156	77,221	119,626	32,582	15,485	167,693
Events, community involvement, and outreach	1,000	100	7,569	8,669	-	-	8,669
Travel	18,964	1,926	17,976	38,866	39,884	2,216	80,966
Office	1,342	2,784	29,292	33,418	52,369	5,534	91,321
Volunteer and staff related	2,577	278	5,737	8,592	3,417	-	12,009
Dues and subscriptions	5,848	267	10,690	16,805	18,946	79	35,830
Marketing and promotional	491	14,863	9,883	25,237	85	8,066	33,388
Legal and professional	328	-	6,777	7,105	29,551	6,750	43,406
Merchant fees	-	335	16	351	19,562	-	19,913
Meals and entertainment	952	475	2,070	3,497	276	277	4,050
Conferences	41	-	5,569	5,610	-	-	5,610
Total functional expenses	\$ 397,042	\$ 258,754	\$ 667,402	\$ 1,323,198	\$ 460,482	\$ 123,292	\$ 1,906,972

America's Kids Belong, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses

Year Ended December 31, 2019

	Program Services				Support Services		Total
	I Belong Project	Dream Makers Project	Collective Impact	Total Program Services	General and Administrative	Fundraising	
Salaries, taxes, and benefits	\$ 150,889	\$ 85,794	\$ 361,688	\$ 598,371	\$ 233,177	\$ 62,104	\$ 893,652
Direct cost of program	7,984	196,451	1,817	206,252	-	-	206,252
Contract work	81,118	5,400	57,028	143,546	29,560	14,078	187,184
Events, community involvement, and outreach	-	5,709	120,720	126,429	697	7,564	134,690
Travel	15,718	2,724	52,744	71,186	46,741	4,922	122,849
Office	1,467	2,242	10,421	14,130	73,612	1,379	89,121
Volunteer and staff related	17,856	7,189	3,258	28,303	15,338	1,321	44,962
Dues and subscriptions	9,888	349	5,191	15,428	14,116	329	29,873
Marketing and promotional	11,688	1,394	1,989	15,071	4,920	804	20,795
Legal and professional	1,000	-	150	1,150	13,181	-	14,331
Merchant fees	-	30	-	30	13,731	-	13,761
Meals and entertainment	1,734	910	4,205	6,849	1,872	289	9,010
Conferences	-	21	5,585	5,606	-	-	5,606
Depreciation	-	-	-	-	5,134	-	5,134
Direct expense of fundraising events	-	-	-	-	-	66,858	66,858
Total functional expenses	\$ 299,342	\$ 308,213	\$ 624,796	\$ 1,232,351	\$ 452,079	\$ 159,648	\$ 1,844,078

America's Kids Belong, Inc. and Subsidiaries

Consolidated Statement of Cash Flows

Years Ended December 31, 2020 and 2019

	2020	2019
Cash Flows from Operating Activities		
Change in net assets	\$ 533,322	\$ 295,187
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	-	5,134
Gain on PPP loan forgiveness	(29,786)	-
Changes in operating assets and liabilities that (used) provided cash:		
Promises to give	(41,030)	5,634
Prepaid expenses and other assets	(2,052)	(1,104)
Accounts payable and accrued expenses	37,614	42,755
Net cash provided by operating activities	498,068	347,606
Cash Flows Provided by Financing Activities - Proceeds from Paycheck Protection Program loans	186,986	-
Net Increase in Cash	685,054	347,606
Cash - Beginning of year	706,300	358,694
Cash - End of year	<u>\$ 1,391,354</u>	<u>\$ 706,300</u>

Notes to Consolidated Financial Statements

December 31, 2020 and 2019

Note 1 - Nature of Business

Adopt Colorado Kids, Inc. (Adopt Colorado Kids), a nonprofit corporation, was organized in the state of Colorado in 2012. Adopt Kids of America, Inc. (Adopt Kids of America), a nonprofit corporation, was organized in the state of Colorado in 2015. Adopt Kids of America merged into Adopt Colorado Kids effective December 31, 2016 and is reported as one entity in these consolidated financial statements. Adopt Colorado Kids changed its legal name to America's Kids Belong, Inc. (America's Kids Belong), effective July 24, 2017.

America's Kids Belong mobilizes government, faith-based, nonprofit, business, and creative leaders around the goal of permanency and belonging for every child. Combining grassroots and grasstops methods, America's Kids Belong runs innovative initiatives in states to help ensure that every child is in a loving home by recruiting more foster and adoptive families; engaging wraparound support for at-risk, foster, and adoptive families along the way; and helping youth who have aged out without a family reach their full potential.

Oklahoma's Kids Belong, Inc. (Oklahoma's Kids Belong) was incorporated on August 10, 2016 as a subsidiary of America's Kids Belong to continue the mission of America's Kids Belong in addressing the foster and adoption crisis in the state of Oklahoma. America's Kids Belong is the sole voting member of Oklahoma's Kids Belong and appoints members to the Oklahoma's Kids Belong board of directors. For the years ended December 31, 2020 and 2019, Oklahoma's Kids Belong had no activity.

Tennessee Kids Belong, Inc. (Tennessee Kids Belong) was incorporated on February 14, 2018 as a subsidiary of America's Kids Belong to continue the mission of America's Kids Belong in addressing the foster and adoption crisis in the state of Tennessee. America's Kids Belong is the sole voting member of Tennessee Kids Belong and appoints members to the Tennessee Kids Belong board of directors.

South Dakota Kids Belong, Inc. (South Dakota Kids Belong) will be incorporated in 2021 as a subsidiary of America's Kids Belong to continue the mission of America's Kids Belong in addressing the foster and adoption crisis in the state of South Dakota. America's Kids Belong is the sole voting member of South Dakota Kids Belong and appoints members to the South Dakota Kids Belong board of directors.

Note 2 - Significant Accounting Policies

Principles of Consolidation

The consolidated financial statements include the accounts of America's Kids Belong, Oklahoma's Kids Belong, and Tennessee Kids Belong (collectively, the "Organization"). All intercompany accounts and transactions have been eliminated in consolidation.

Basis of Presentation

The consolidated financial statements of the Organization have been prepared on the basis of generally accepted accounting principles (GAAP). The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect amounts reported in the consolidated financial statements. Actual results could differ from those estimates.

Classification of Net Assets

Net assets of the Organization are classified based on the presence or absence of donor-imposed restrictions.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions or for which the donor-imposed restrictions have expired or been fulfilled. Net assets in this category may be expended for any purpose in performing the primary objectives of the Organization.

Notes to Consolidated Financial Statements

December 31, 2020 and 2019

Note 2 - Significant Accounting Policies (Continued)

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity. The Organization does not currently have net assets to be maintained in perpetuity.

Cash

For the years ended December 31, 2020 and 2019, the Organization periodically had cash in excess of federally insured limits.

Promises to Give

Promises to give are recognized as support and revenue when the donor makes a promise to give that is, in substance, unconditional. Conditional promises to give are recognized only when the related conditions are met and the promises become unconditional.

Promises to give that are expected to be collected within one year are recorded at their net realizable value. Promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows.

The allowance method is used to determine uncollectible, unconditional promises to give. The allowance is based on management's analysis of specific promises to give. As of December 31, 2020 and 2019, there were no allowances on promises to give.

Property and Equipment

Property and equipment acquired by the Organization are recorded at cost. Donated fixed assets are capitalized at fair value at the date of donation. Depreciation is provided utilizing the straight-line method based upon the estimated useful lives of the assets, which are approximately five years. The Organization does not depreciate land.

Contributions and Grants

Unconditional promises to give cash and other assets to the Organization are reported at fair value on the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value on the date the gift becomes unconditional or is received. The gifts are reported as contributions with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities and changes in net assets as net assets released from restrictions.

Contributions without donor-imposed restrictions and contributions with donor-imposed time or purpose restrictions that are met in the period in which the gift is received are both reported as contributions without donor restrictions.

Major Donors

Contributions and grants are predominantly from foundations, businesses, and individuals in the United States. For the year ended December 31, 2020, no donor made up more than 10 percent of total contributions and grants. For the year ended December 31, 2019, two donors made up 24 percent of total contributions and grants. For the years ended December 31, 2020 and 2019, two donors made up 100 percent and one donor made up 100 percent, respectively, of total promises to give.

Note 2 - Significant Accounting Policies (Continued)

In-kind Contributions

Goods

In-kind contributions of goods are recorded at fair value on the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as assets with restrictions. In the absence of such stipulations, contributions of goods are recorded as assets without restrictions.

Services

The Organization pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific programs and activities. No amounts have been reflected in the accompanying consolidated financial statements for volunteers' donated services unless they meet the criteria of recognition under generally accepted accounting principles.

Functional Allocation of Expenses

Expenses incurred directly for a program are charged to such program. Certain costs have been allocated between program and support services on several bases and estimates. Salaries, taxes, and benefits have been allocated based on time and effort. Other expenses are generally charged directly to the underlying purpose and do not require allocation. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different amounts.

Income Taxes

The Organization is a not-for-profit corporation and is exempt from tax under the provisions of Internal Revenue Code Section 501(c)(3).

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Upcoming Accounting Pronouncement

In September 2020, the Financial Accounting Standards Board (FASB) issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU requires separate presentation and enhanced disclosures of contributed nonfinancial assets (in-kind donations). The new guidance will be effective for the Organization's year ending December 31, 2022 and will be applied using a retrospective basis.

Subsequent Events

The consolidated financial statements and related disclosures include evaluation of events up through and including June 23, 2021, which is the date the consolidated financial statements were available to be issued.

America's Kids Belong, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

December 31, 2020 and 2019

Note 3 - Liquidity

The Organization has \$1,215,527 and \$634,564 of financial assets available within one year of December 31, 2020 and 2019 to meet cash needs for general expenditure consisting of cash of \$1,170,846 and \$630,913 and promises to give of \$44,681 and \$3,651, respectively. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the consolidated statement of financial position date. The promises to give are subject to implied time restrictions but are expected to be collected within one year. As of December 31, 2020 and 2019, cash of \$220,508 and \$75,387, respectively, is unavailable for general expenditure, as it has been received for specific purposes and is subject to donor restrictions (see Note 6).

The Organization has a goal to maintain cash on hand to meet 45 days of normal operating expenses, which are, on average, approximately \$300,000 and \$225,000 at December 31, 2020 and 2019, respectively.

Note 4 - Property and Equipment

Property and equipment are summarized as follows:

	2020	2019
Transportation equipment	\$ 36,601	\$ 36,601
Land	4,600	4,600
Total	41,201	41,201
Accumulated depreciation	36,601	36,601
Net property and equipment	<u>\$ 4,600</u>	<u>\$ 4,600</u>

Depreciation expense for the years ended December 31, 2020 and 2019 was \$0 and \$5,134, respectively.

Note 5 - Paycheck Protection Program Loans

During the year ended December 31, 2020, America's Kids Belong, Inc. and its subsidiary, Tennessee Kids Belong, Inc. received Paycheck Protection Program (PPP) loans in the amounts of \$157,200 and \$29,786, respectively. The PPP loan program was created under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and is administered by the Small Business Administration (SBA). Under the terms of the program, the loan may be fully or partially forgiven if the loan proceeds are spent on qualifying expenses and if staffing level and salary maintenance requirements are met. The Organization may use the funds on qualifying expenses over a covered period of up to 24 weeks. At the conclusion of the covered period, any balance that is not forgiven by the SBA will be repaid over a period of two years, with interest accruing at a rate of 1.00 percent and monthly payments of principal and interest beginning 10 months after the conclusion of the covered period. Based on the loan amount, irrespective of any potential forgiveness that may be granted in the future, monthly principal payments would be approximately \$17,000 during the repayment period.

Any request for forgiveness is subject to review and approval by the lender and SBA, including review of qualifying expenditures and staffing and salary levels.

Subsequent to December 31, 2020, America's Kids Belong applied for and received notification of forgiveness of the entire loan balance from the SBA. The amount of the loan forgiven will be recorded as cancellation of debt income in 2021.

Prior to December 31, 2020, Tennessee Kids Belong, Inc. applied for and received notification of forgiveness of the loan from the SBA. Loan forgiveness in the amount of \$29,786 has been recorded as contributions and grants on the consolidated statement of activities and changes in net assets.

America's Kids Belong, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

December 31, 2020 and 2019

Note 5 - Paycheck Protection Program Loans (Continued)

During March 2021, Tennessee Kids Belong, Inc. received a Second Draw PPP loan through a bank of \$44,070. The loan was issued pursuant to the Coronavirus Aid, Relief, and Economic Security Act's Paycheck Protection Program, as described above. The loan structure required Tennessee Kids Belong, Inc. to certify certain statements that permitted it to qualify for the loan provides loan forgiveness for a portion up to all of the borrowed amount if it uses the loan proceeds for the permitted loan purpose described in the loan agreement; the portion not forgiven will require Tennessee Kids Belong to pay back this amount in full under equal monthly principal installment payments beginning 10 months after the conclusion of the covered period, with interest at 1.00 percent. Tennessee Kids Belong, Inc. has the right to prepay any amount outstanding at any time without penalty.

Note 6 - Net Assets

Net assets with donor restrictions represent the net proceeds of donations, which have been restricted by donors to be used only for the following purposes for the years ended December 31:

	2020	2019
Subject to expenditures for a specified purpose:		
Colorado - General operations	\$ 92,038	\$ 53,472
South Dakota - General operations	-	12,800
Other States - General operations	44,393	-
Dream Makers Project	84,077	9,115
Total subject to expenditures for a specified purpose	220,508	75,387
Subject to time restrictions - Promises to give	44,646	3,651
Total	<u>\$ 265,154</u>	<u>\$ 79,038</u>

Note 7 - In-kind Contributions

Contributed goods and services are recorded as contributions at their estimated fair values on the date of donation. The contributions of good and services consisted of the following as of December 31:

	2020	2019
Contract work	\$ 37,920	\$ 36,431
Direct cost of I Belong Project	27,864	-
Other	9,917	5,316
Direct cost of Dream Makers Project	5,890	7,000
Direct cost of foster parent conference	-	129,700
Salaries, taxes, and benefits	-	9,554
Fundraising	-	1,705
Meals	-	367
Total in-kind contributions	<u>\$ 81,591</u>	<u>\$ 190,073</u>

Supplemental Information

Independent Auditor's Report on Supplemental Information

To the Board of Directors
America's Kids Belong, Inc. and Subsidiaries

We have audited the consolidated financial statements of America's Kids Belong, Inc. and Subsidiaries as of and for the years ended December 31, 2020 and 2019 and have issued our report thereon dated June 23, 2021, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the 2020 consolidated financial statements as a whole. The consolidating statement of financial position and the consolidating statement of activities are presented for the purpose of additional analysis rather than to present the financial position, results of operations, and cash flows of the individual entities and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the 2020 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2020 consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2020 consolidated financial statements as a whole.

Plante & Moran, PLLC

June 23, 2021

America's Kids Belong, Inc. and Subsidiaries

Consolidating Statement of Financial Position

December 31, 2020

	America's Kids Belong, Inc.	Tennessee Kids Belong, Inc.	Eliminating Entries	Total
Assets				
Current Assets				
Cash	\$ 704,424	\$ 686,930	\$ -	\$ 1,391,354
Promises to give	44,681	-	-	44,681
Prepaid expenses	-	3,156	-	3,156
Total current assets	749,105	690,086	-	1,439,191
Property and Equipment - Net	4,600	-	-	4,600
Total assets	\$ 753,705	\$ 690,086	\$ -	\$ 1,443,791
Liabilities and Net Assets				
Liabilities				
Accounts payable and accrued expenses	\$ 113,715	\$ 9,537	\$ -	\$ 123,252
Paycheck Protection Program loan - Current portion	87,188	-	-	87,188
Paycheck Protection Program loan - Net of current portion	70,012	-	-	70,012
Total liabilities	270,915	9,537	-	280,452
Net Assets				
Without donor restrictions	217,636	680,549	-	898,185
With donor restrictions	265,154	-	-	265,154
Total net assets	482,790	680,549	-	1,163,339
Total liabilities and net assets	\$ 753,705	\$ 690,086	\$ -	\$ 1,443,791

America's Kids Belong, Inc. and Subsidiaries

Consolidating Statement of Activities

Year Ended December 31, 2020

	America's Kids Belong, Inc.	Tennessee Kids Belong, Inc.	Eliminating Entries	Total
Changes in Net Assets without Donor Restrictions				
Revenue, gains, and other support:				
Contributions and grants	\$ 1,424,189	\$ 634,113	\$ -	\$ 2,058,302
Special event revenue - Net	36,176	(1,075)	-	35,101
In-kind contributions	63,887	17,704	-	81,591
Other revenue	146	-	-	146
Net assets released from restrictions	79,038	-	-	79,038
	<u>1,603,436</u>	<u>650,742</u>	<u>-</u>	<u>2,254,178</u>
Total revenue, gains, and other support				
Expenses:				
Program services	1,076,351	246,847	-	1,323,198
Support services:				
General and administrative	352,197	108,285	-	460,482
Fundraising	96,900	26,392	-	123,292
	<u>1,525,448</u>	<u>381,524</u>	<u>-</u>	<u>1,906,972</u>
Total expenses				
Increase in Net Assets without Donor Restrictions	77,988	269,218	-	347,206
Changes in Net Assets with Donor Restrictions				
Contributions and grants	265,154	-	-	265,154
Net assets released from restrictions	(79,038)	-	-	(79,038)
	<u>186,116</u>	<u>-</u>	<u>-</u>	<u>186,116</u>
Increase in Net Assets with Donor Restrictions	186,116	-	-	186,116
Increase in Net Assets	<u><u>\$ 264,104</u></u>	<u><u>\$ 269,218</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 533,322</u></u>