



A Child For All

Consolidated Financial Statements

Years Ended December 31, 2021 and 2020



The Zokoro Children's Complex



A Child For All Inc. (ACFA Inc.)

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December 31, 2021 and 2020

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Independent Auditors' Report

The Board of Directors
A Child For All, Inc.
21 Arbor LN
Stafford, VA 22554

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of **A Child For All (ACFA)**, which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, and the related consolidated statements of activities, 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 audit 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.

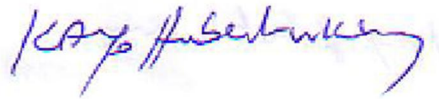
Opinion on the consolidated Financial Statements

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of **A Child For All Inc.** as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statement as a whole. The supplemental consolidated schedule of functional expenses and allocation of indirect expenses are presented for purposes of additional analysis 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 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 consolidated financial statements as a whole.



April 14, 2022



Consolidated Statements of Financial Position

A Child For All Inc.

<u>December 31,</u>	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents (Notes 2d, and 3a)	\$ 100,990	\$ 82,122
Contributions receivable (Notes 2e, and 3.b)	69,932	153,928
Inventory (Notes 2.f and 3.c)	8,196	2,344
Prepaid expenses and other assets (Notes 2.g and 3.d)	1,917	1,431
Property and equipment, net (Notes 2.h and 3.e)		
Furniture fixture vehicle and equipment	28,060	3,723
Land	12,800	12,800
Construction work-in-progress	314,908	298,462
Total property and equipment, net	<u>355,767</u>	<u>314,984</u>
Total assets	<u>\$ 536,803</u>	<u>\$ 554,809</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses (Notes 2.i and	\$ 3,462	\$ 2,116
Total liabilities	<u>3,462</u>	<u>2,116</u>
 NET ASSETS		
Without donor restrictions (Notes 2.j and 3.g)	487,112	351,484
With donor restrictions (Notes 2.k and 3.h)	46,229	201,210
Total net assets	<u>533,341</u>	<u>552,694</u>
 Total liabilities and net assets	 <u>\$ 536,803</u>	 <u>\$ 554,809</u>

See accompanying notes to the consolidated financial statements.



Consolidated Statements of Activities A Child For All Inc.

For The Year Ended December 31, 2021

With summarized comparative financial information for the year ended December 31, 2020

	2021			2020
	Without Donor Restrictions	With Donor Restrictions	Total	Summarized Comparative Total
Operating activities				
REVENUES GAINS AND OTHER SUPPORT (Notes 2.l and 3.i)				
Contributions				
Government	0	0	\$0	\$146,252
Corporate	\$18,014	\$0	\$18,014	\$37,384
Foundations	23,822	24,025	\$47,847	\$42,487
Individuals	29,132	0	\$29,132	\$19,523
Total Contributions	70,968	24,025	94,993	245,645
Other Revenues				
Revenues from Sales	0	0	\$0	\$0
Dividends from Bank	170	0	\$170	\$156
In-Kinds donations (Notes 2.m and 3.j)	6,906	0	\$6,906	\$1,323
Miscellaneous Gains (Notes 3.k)	(1,383)	0	(\$1,383)	-\$253
Total Other Revenues	5,693	0	5,693	1,226
TOTAL REVENUES GAINS AND OTHER SUPP	76,661	24,025	100,686	246,871
EXPENSES AND LOSSES (Notes 2.p and 3.l)				
Program Services Expenses				
Nutrition	14,896	0	14,896	10,158
Health Care	1,841	0	1,841	1,277
Education	26,179	0	26,179	2,412
Sports	339	0	339	314
Clothing	2,777	0	2,777	2,691
Personal Hygiene	1,688	0	1,688	844
Transportation	6,424	0	6,424	2,011
Entertainment	1,446	0	1,446	1,265
Transaction Fees	247	0	247	84
House Expenses	5,790	0	5,790	2,118
Other Program Services Expenses	5,407	0	5,407	3,090
Salary	22,723	0	22,723	18,214
Occupancy Expenses	9,559	0	9,559	7,843
Expenses related to sheep	1,614	0	1,614	617
Total Program Services Expenses	100,929	0	100,929	52,938



Consolidated Statements of Activities (cont.)

A Child For All Inc.

	2021			2020
	Without Donor Restrictions	With Donor Restrictions	Total	Summarized Comparative Total
Supporting services:				
Management and General				
Registration and Taxes	37	0	37	25
Contract Services (including admin, website..)	12,105	0	12,105	8,404
Communication, Marketing and Travels	1,014	0	1,014	457
Business Expenses	0	0	0	0
Cost of Goods Sold	0	0	0	0
Total Management and General	13,156	0	13,156	8,886
Fundraising				
Online Donation Fees	407	0	407	274
Special Even Fees	0	0	0	0
Other Fundraising Fees (including contracted)	5,546	0	5,546	5,167
Total Fundraising	5,953	0	5,953	5,441
Total support services	19,109	0	19,109	14,327
Total expenses	120,039	0	120,038	67,264
Change in net assets from operations	(43,378)	24,025	(19,353)	179,607
Nonoperating activities				
Investment return, net	0	0	0	0
Total nonoperating activities	0	0	0	0
Change in net assets (Notes 2.0 and 3.1)	(43,378)	24,025	(19,353)	179,607
Net assets, beginning of year	0	0	0	373,087
Net assets, end of year	\$ (43,378)	\$ 24,025	\$ (19,353)	\$ 552,694

See accompanying notes to the consolidated financial statements.



Consolidated Statements of Functional Expenses A Child For All Inc.

Consolidated Statements of Functional Expenses Year ended December 31, 2021

	Program Services	Management and General	Fundraising	Total
Salaries and benefits	\$22,723	\$0	\$0	\$22,723
Education	26,179	0	0	26,179
Occupancy	9,559	0	0	9,559
Professional services	0	12,105	5,546	17,652
Printing	0	1,014	0	1,014
Information technologies	0	37	407	444
Travel	6,424	0	0	6,424
Other	36,044	0	0	36,044
	<u>\$ 100,929</u>	<u>\$ 13,156</u>	<u>\$ 5,954</u>	<u>\$ 120,039</u>

Year ended December 2020

	Program Services	Management and General	Fundraising	Total
Salaries and benefits	\$18,214	\$0	\$0	\$18,214
Education	2,412	0	0	2,412
Occupancy	7,843	0	0	7,843
Professional services	0	8,404	5,167	13,571
Printing	0	457	0	457
Information technologies	0	25	274	299
Travel	2,011	0	0	2,011
Other	22,458	0	0	22,458
	<u>\$52,938</u>	<u>\$8,886</u>	<u>\$5,441</u>	<u>\$67,264</u>

See accompanying notes to the consolidated financial statements. (Note 2p)



Consolidated Statement of Cash Flow

A Child For All Inc.

INDIRECT METHOD

December 31,	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (19,353)	\$ 179,607
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Decrease (increase) in contributions receivable	83,996	(141,933)
(Increase) decrease in prepaid expenses and Inventory assets	(6,339)	829
Increase (decrease) in accounts payable and accrued expenses	1,346	221
Net cash provided by (used in) operating activities	<u>59,652</u>	<u>38,723</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(40,783)	(26,931)
Accumulated depreciation	0	0
Proceeds from sales and maturities of investments	0	0
Net cash used in investing activities	<u>(40,783)</u>	<u>(26,931)</u>
Net increase (decrease) in cash and cash equivalents	18,869	11,792
Cash and cash equivalents, beginning of year	<u>82,122</u>	<u>70,330</u>
Cash and cash equivalents, end of year	<u>\$ 100,990</u>	<u>\$ 82,122</u>

See accompanying notes to the consolidated financial statements.





Notes to the Consolidated Financial Statements

1. Description of the organization and Program

A Child for All Inc. (ACFA) is a **U.S. based non-profit-organization with operations in the Republic of Mali, West Africa**. The organization provides shelter, health care, food and education to vulnerable children in Mali, West Africa. ACFA's education program is very robust in that, we provide both traditional school and extracurricular activities such as tutoring classes, vocational training, and sport, to the children in our care. By providing these services, ACFA aims to increase these children probability to a successful life. **Founded in March 2008 in Stafford, Virginia, U.S.** the organization opened doors to Mali's vulnerable children in Bamako in 2010. After opening its new location, the Zorokoro Children Complex located in the Koulikoro region in 2020, in 2021, ACFA increased the number of children supported by adding an additional kindergarten class. Today, ACFA cares for children age three to five at its Zorokoro dorm. The education program expanded to include not just children who are in ACFA's care, but also children from eight surrounding villages. ACFA's primary sources of revenues are contributions from foundations, corporations and individuals from all over the world. ACFA receives minor income from business ventures such as sales of T-shirts and Mali's artifacts. In 2021, ACFA started implementation of its library and computer lab in Zorokoro thanks to a 2020, United States Agency International Development (USAID) grant. The USAID grant was for library and computer lab commodities, so while ACFA is able to use a couple of unused classrooms for the library operations, the organization is in dire need of capital funding to build the permanent home of these commodities.

ACFA's vision is: "a Mali where all children are afforded the tools necessary for a successful future". To attain this vision, ACFA has set its mission to provide Mali's vulnerable children a safe and loving environment, which fosters their health, learning, happiness, and success. The organization executes its mission through the delivery of four programs: shelter, nutrition, health care, and education. Through these programs ACFA gives Mali vulnerable children a loving environment conducive to their physical, mental, psychological, and intellectual development. Children are the foundation of a nation's future, therefore, by executing its mission, ACFA is contributing to Mali's future through investment in the country's youth.

Shelter: ACFA runs operations in two locations in the republic of Mali: Badalabougou in Bamako and Zorokoro in the Koulikoro region. Badalabougou is home to children age three to five while Zorokoro is home to older children age 14 and up.

Nutrition: In addition to the 24/7 nutritious meals and snacks provided to the children in the care of ACFA, Monday through Friday, ACFA provides meals (3 meals and 2 snacks per day) to all the children from 8 villages who are attending our school at Zorokoro. We do this because we know that we cannot expect children to learn at school on an empty



stomach, and our students come from families that cannot afford 3 meals a day. Our nutritionist approved diet is supplemented by vitamin intakes, to support special needs for sports or other needs. In 2021, ACFA entered into a new partnership with the Katz Foundation who is now supporting our nutrition program through annual donations. This has proved to be an invaluable assistance in ensuring that we not only continue to support our children but also in allowing us to increase the number of supported children.

Health Care: ACFA covers the health care needs of all its children. We provide both curative and preventative care to the children in our care. Additionally, we provide preventative care to all the students who are attending our school from the 8 surrounding villages. In the rural area of Zorokoro, families who cannot afford food for their children do not attend to the preventative care of children. So ACFA implemented a policy whereas all the children who are enrolled in our school are given the adequate preventative medication through immunizations etc... Currently ACFA does this by paying for the services. When ACFA secures funding to build its' own clinic at Zorokoro, it will provide these services at Zorokoro.



Education: ACFA's older children are enrolled in private schools in Bamako, while the younger children attend ACFA's school in Zorokoro. ACFA opened a new kindergarten class in 2021 at Zorokoro. The children also benefit from tutoring sessions and other extracurricular activities in the form of additional instructions in Math, computer science, coding, French, English, physical training, dance

classes, etc... Further, ACFA provides the children with vocational training in tailoring, barbershop, hair braiding, motorbike mechanics, carpentry, etc.... These programs coupled with physical activities such as basketball, fencing, and taekwondo classes all contribute to the children's mental and intellectual development.



2. Summary of Significant Accounting Policies

a. Basis of Accounting

The financial statements of ACFA have been prepared on the accrual basis of accounting and in accordance with U.S. generally accepted accounting principles (“US GAAP”), which require ACFA to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of ACFA's management and the board of directors.

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 ACFA or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

b. Principles of Consolidation

The consolidated financial statements include the accounts of ACFA and its affiliate in Mali. All intercompany balances and transactions have been eliminated.

c. Income Taxes

ACFA is exempt from the payment of income taxes on its exempt activities under Section 501 (c) (3) of the Internal Revenue Code, and has been classified by the Internal revenue Service as other than a private foundation within the meaning of Section 509 (a)(1) of the Internal Revenue Code. ACFA has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. ACFA has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

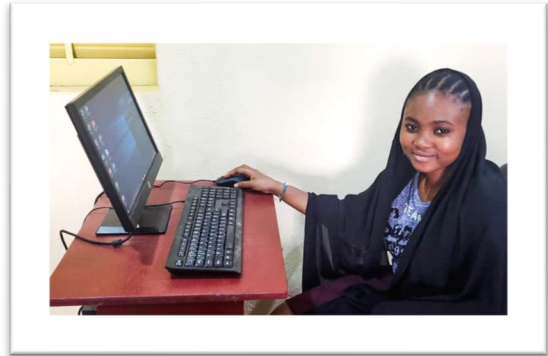
d. Cash and Cash Equivalents

For purposes of the consolidated statements of financial position, and the statement of cash flows, ACFA considers all deposits into checking, savings, money market, PayPal and Square accounts, pledges and investment with a purchased maturity of three month or less to be cash equivalents.



e. Contribution Receivable

Unconditional promises to give that are expected to be collected within two years are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. Conditional promises to give are not included as support until the conditions are met. The contributions receivable consist of pledges made in 2021 that will be received throughout 2022.



f. Inventory

Inventory includes T-shirts for sale on hand, arts material on hand to be sold at future fundraising or other events, and food, clothing, toys, school material, and shoes, donated by constituents, for the children consumption and wear but not yet issued to the children at the end of the 2021 fiscal year. Inventory also includes ACFA's sheep project, which at the end of 2021 totaled 19 heads.

g. Prepaid Expenses

Prepaid expenses consist of fees that were paid by ACFA for services that have not yet been rendered.

h. Property and Equipment

Property and equipment consist of investment made at ACFA's locations in Zorokoro and Badalabougou. They include buildings; solar panels, containers used for storage, bunk beds for the dorm, computers for the children use, school equipment, etc.... ACFA considers Zorokoro as a property in progress since construction is still ongoing and therefore will not depreciate Zorokoro building this year.

i. Account Payable

Accounts payable consist of services incurred in 2021 that ACFA will pay for in 2022.

j. Unrestricted Asset

Unrestricted assets are donations made to ACFA without any restrictions imposed by the donor hence available for general expenses.

k. Restricted Asset



Restricted assets are donations made to ACFA that have been earmarked for a specific program. In 2021, ACFA received some donations that have been earmarked for nutrition and education purposes.

l. Revenues

ACFA recognizes as donations all pledges, cash, checks, and credit card donations as well as those In-Kind donations that can be evaluated. Additionally, total revenue includes interest earned at the bank.

m. In-Kind Revenues

Recorded Amounts

In-kind contributions of goods, services, and facilities used for operations or special events are recognized as in-kind contributions in accordance with generally accepted accounting principles. Donated goods used for meals, clothing, personal hygiene, and toys for the children are included in the costs of direct benefit to the children and donated services are included in management and administrative for Human Resources, accounting, and legal services provided. Donated items are recorded at their estimated fair value. Donated services are recognized at fair value if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise have been purchased by ACFA.

Unrecorded Amounts

ACFA relies on contributions of both time and expertise from its pool of volunteers. In particular, volunteers work on ACFA's programs such as support to children activities, social media, accounting purposes, and fundraising activities. ACFA's board of directors is also all volunteers based, and the board members devote numerous hours to setting the organization policy for its operations in Mali. ACFA's volunteers donate hundreds of hours of service, the total value of which cannot be easily calculated or estimated, yet these volunteers contribute significantly to the work, impact, and success of ACFA. These volunteer services have not been reflected in the accompanying financial statements because the volunteer services provided do not meet the criteria necessary for recognition.

n. Expenses

ACFA recognizes expenses as they occur. Contracted fees include security contract fees at Zorokoro and at the children's home in Bamako, as well as regulatory, administrative, database management, grant writing, website, and accounting fees in the United States.

o. Other Change in Net Asset

ACFA records any other changes in Net Assets that occur due to a change in accounting methods. Amounts may not sum or calculate exactly due to rounding.



p. Functional Expenses

The cost of providing program and other activities has been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among Program Services and supporting services benefited. Management on an equitable basis determines such allocations. The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

The expenses that are allocated include the following:

Expense	Method of Allocation
Salaries and benefits	Time and effort
Education	Time and effort
Occupancy	Square kilometer
Professional services	Full Time Equivalent
Printing	Full Time Equivalent
Information technologies	Full Time Equivalent
Travel	Time and effort
Other	Time and effort



3. Reasons for Variation

a. Cash and Cash Equivalents

Cash and cash equivalents were \$100,990 and \$82,122 at December 31, 2021 and 2020 respectively. This increase of \$18,868 is explained by some of the cash on hand that were dedicated to purchases of computers and library material for Zorokoro.

b. Contributions Receivables

Contribution receivables amounted to \$69,932, and \$153,928, at the end of 2021 and 2020 respectively. This extremely large difference of \$83,996 is due to the fact that ACFA still has the remaining of the 2020 USAID funds to be received in 2022, and some funds coming from Globalgiving.

c. Inventory

Inventory on hand at the end of 2021 was \$8,196, while that at the end of 2020 was \$2,344. The large increase in inventory is due to a combination of (1) lots of in-kind donation of food and clothes for the children at the end of the year and (2) the increase in the number of heads of sheep at Zorokoro.



d. Prepaid Expenses

The prepaid expenses at the end of 2021 were \$1,917, and those for the end of 2020 were \$1,431. The 2021 prepaid expenses consist of \$1,455 for QuickBooks, \$111 for Little Green Light, and \$118 for Zoom and \$233 for Foundation directory.

e. Property and Equipment

At the end of 2021, ACFA's property and equipment were valued at \$355,767 and at the end of 2020 they were \$314,984. This increase of \$40,783 represents the completion of the construction of 3 more classrooms, acquisition of a vehicle through donation, and the purchase of some equipment for 2021 academic year. Since Zorokoro is a construction in progress, there has been no depreciation. The property and equipment values include the value of the land as well as that of the building, and other investments done at Zorokoro.

f. Accounts Payable

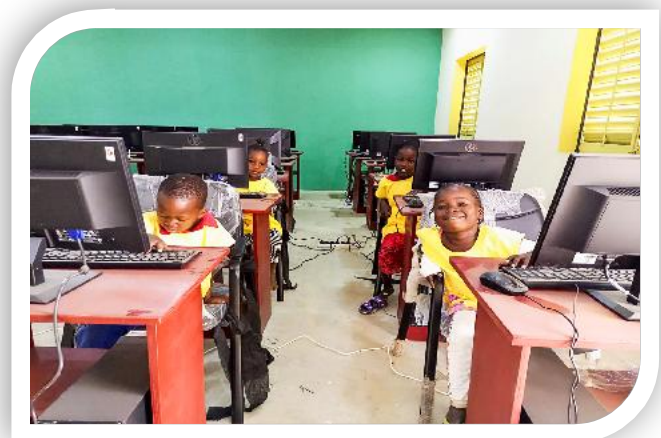
ACFA's accounts payable at the end of 2021 were \$3,462, and they were equal to \$2,116 at the end of 2020. These represent accounting fees for 2021, and consultant fees incurred in December 2021 to be paid in Jan 2022.

g. Unrestricted Assets

At the end of 2021 ACFA total Unrestricted Assets were valued at \$487,112. This is higher value than the 2020 Unrestricted Assets of \$351,484, and is based on acquisition of equipment and execution of construction in 2021.

h. Restricted Assets

At the end of 2021, ACFA had restricted assets valued at \$46,229. These restricted assets are much lower than the 2020 restricted assets of \$201,210. The difference is explained by the USAID's 2020 donation of \$146,252 some of which were received in 2021 and the remaining will be received in 2022. These funds are restricted to commodities for the library at Zorokoro.



i. Revenues

Total contributions in 2021 were \$94,993 and total contribution for 2020 were \$245,645. This large difference is explained by the higher donation received in 2020 with the USAID funding for the library and computer lab.



j. In-Kind Revenue

In 2021, ACFA received \$6,906 in In-Kind donation and in 2020 we received \$1,323 in In-Kind donation. These In-Kind donations consist of food, clothes, school supplies, toys and professional accounting, administrative and marketing supports.

k. Miscellaneous Loss

ACFA has cash accounts at the Banque Atlantique and Banque de Development du Mali in Bamako, Mali, West Africa to support its operations in Mali. These banks hold funds in a different currency than dollar (XOF), therefore the foreign currency translation gains and losses were recorded. Additionally, to support its operation in Mali, ACFA transfers funds from the U.S. to Mali throughout the year. These transactions are affected by exchange rate fluctuations. The fluctuations accumulated from different transactions over the 2021 year resulted in a loss of \$1,383.

l. Expenses

In 2021, ACFA spent \$100,929 in Program Expenses, and these expenses accounted for \$52,938 in 2020. This change is the result of increased operations in Zorokoro, increased number of students supported, and additional in house ACFA children, and the execution of USAID grants like acquisition of books in the US. Additionally, while in 2020 the increase in operation was only from May to December, in 2021 the increase was for the entire year, ACFA having opened in May 2020. The Total Management and administrative expenses for 2021 were \$13,156, while those of 2020 were \$8,886, which was an increase of \$4,270 explained by increase operation, and increased support needed. Finally, the 2021 fundraising fees were in par with those of 2020 respectively \$5,953 and \$5,441. Finally, in 2021, ACFA had a decrease in net assets for \$19,353, while in 2020 we had an increase in net assets of \$179,607. The 2020 increase in net asset is explained by the donation receivable from USAID.

4. Availability and Liquidity

The below table depicts ACFA's financials assets as of December 31, 2021 and 2020. ACFA's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$30,000). At the end of 2021, ACFA had enough liquidity to cover only 197 days of operations. As part of its liquidity plan, usually ACFA's excess cash is invested in short-term investments, including money market accounts. ACFA has no credit card, and no line of credit available at any banks.





Financial Assets

A Child For All Inc.

Financial assets at December 31:	2021	2020
Cash and cash equivalents	\$ 100,990	\$ 82,122
Contributions receivable	69,932	153,928
Investments	10,113	3,775
Total Financial Assets	181,035	239,825
Less amounts not available to be used within one year:		
Net assets with donor restrictions	0	0
Less net assets with purpose restrictions to be met in less than a year	115,428	185,895
Quasi endowment established by the board	0	0
	115,428	185,895
Financial assets available to meet general expenditures over the next twelve months	\$ 65,607	\$ 53,929

