

**CAMP WATCHA WANNA DO, LTD.**

**FORT WAYNE, INDIANA**

**Financial Statements**

**as of December 31, 2017 and 2016**

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## ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Camp Watcha Wanna Do, Ltd.  
Fort Wayne, Indiana

Management is responsible for the accompanying financial statements of Camp Watcha Wanna Do, Ltd. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of activities and net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

*Leonard J. Andorfer & Co., LLP*

LEONARD J. ANDORFER & CO., LLP  
Certified Public Accountants  
Fort Wayne, Indiana

November 7, 2018

**CAMP WATCHA WANNA DO, LTD.**

**Statements of Financial Position**

<b>ASSETS</b>	December 31	
	2017	2016
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 303,785	\$ 313,083
<b>PROPERTY AND EQUIPMENT</b>		
Equipment	8,200	8,200
Accumulated depreciation	( 2,929 )	( 1,757 )
Total Property and Equipment	5,271	6,443
<b>INVESTMENTS</b>		
Community Foundation of Greater Fort Wayne Endowment Fund	51,528	44,844
<b>TOTAL ASSETS</b>	\$ 360,584	\$ 364,370
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
None		
<b>NET ASSETS</b>		
Unrestricted - operational	\$ 309,056	\$ 319,526
Unrestricted - endowment	51,528	44,844
Total Unrestricted Net Assets	360,584	364,370
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 360,584	\$ 364,370

See Accountant's Compilation Report  
and Notes to Financial Statements.

**CAMP WATCHA WANNA DO, LTD.**

**Statement of Activities and Net Assets  
For the Year Ended December 31, 2017  
(With Comparative Totals for the Year Ended December 31, 2016)**

	2017			2016	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Total
<b>SUPPORT AND REVENUE</b>					
Contributions/gifts	\$ 41,845	\$ -	\$ -	\$ 41,845	\$ 40,929
Grants	9,050	-	-	9,050	10,500
Fundraising events	53,886	-	-	53,886	76,264
Cost of direct benefit to donor	( 14,690 )	-	-	( 14,690 )	( 18,040 )
Net	39,196	-	-	39,196	58,224
Investment income (net of expense of \$251 and \$244, respectively)	1,862	-	-	1,862	1,115
Unrealized gain on investments	4,806	-	-	4,806	1,762
Realized gain (loss) on investments	250	-	-	250	( 931 )
Total Support and Revenue	97,009	-	-	97,009	111,599
Net Assets Released From Restrictions	-	-	-	-	-
<b>TOTAL SUPPORT AND REVENUES AND NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>97,009</b>	<b>-</b>	<b>-</b>	<b>97,009</b>	<b>111,599</b>
<b>EXPENSES</b>					
Program services					
Camp	76,855	-	-	76,855	76,587
Supporting services					
Management and general	14,441	-	-	14,441	16,615
Fundraising	9,499	-	-	9,499	11,438
Total Expenses	100,795	-	-	100,795	104,640
CHANGE IN NET ASSETS	( 3,786 )	-	-	( 3,786 )	6,959
NET ASSETS - BEGINNING OF YEAR	364,370	-	-	364,370	357,411
NET ASSETS - END OF YEAR	\$ 360,584	\$ -	\$ -	\$ 360,584	\$ 364,370

See Accountant's Compilation Report  
and Notes to Financial Statements.

**CAMP WATCHA WANNA DO, LTD.**

**Statement of Activities and Net Assets  
For the Year Ended December 31, 2016**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2016 Total</u>
<b>SUPPORT AND REVENUE</b>				
Contributions/gifts	\$ 40,929	\$ -	\$ -	\$ 40,929
Grants	10,500			10,500
Fundraising events	76,264			76,264
Cost of direct benefit to donor	( 18,040 )			( 18,040 )
Net	58,224			58,224
Investment income (net of expenses of \$297)	1,115			1,115
Unrealized loss on investments	1,762			1,762
Realized loss on investments	( 931 )			( 931 )
Total Support and Revenue	111,599	-	-	111,599
Net Assets Released From Restrictions				-
<b>TOTAL SUPPORT AND REVENUES AND NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>111,599</b>	<b>-</b>	<b>-</b>	<b>111,599</b>
<b>EXPENSES</b>				
Program services				
Camp	76,587			76,587
Supporting services				
Management and general	16,615			16,615
Fund raising	11,438			11,438
Total Expenses	104,640			104,640
CHANGE IN NET ASSETS	6,959	-	-	6,959
NET ASSETS - BEGINNING OF YEAR	357,411			357,411
NET ASSETS - END OF YEAR	<u>\$ 364,370</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 364,370</u>

See Accountant's Compilation Report  
and Notes to Financial Statements.

**CAMP WATCHA WANNA DO, LTD.**

**Statement of Functional Expenses  
For the Year Ended December 31, 2017  
(With Comparative Totals for the Year Ended December 31, 2016)**

	Program Services	Supporting Services		Total 2017 Expenses	Total 2016 Expenses
	Camp	Management and General	Fund Raising		
<b>Salaries and Related Expenses</b>					
Compensation	\$ 21,828	\$ 8,400	\$ 8,400	\$ 38,628	\$ 38,100
Confereces		800		800	5,245
Training	579			579	581
Total Salaries and Related Expenses	<u>22,407</u>	<u>9,200</u>	<u>8,400</u>	<u>40,007</u>	<u>43,926</u>
<b>Other Expenses</b>					
Advertising and marketing	424			424	852
Rent	40,668			40,668	37,855
Supplies	5,320	565		5,885	8,607
Insurance	4,002			4,002	3,702
Professional fees		1,847		1,847	1,650
Telephone	1,204			1,204	1,207
Postage		836		836	752
Dues	350			350	250
Miscellaneous		68		68	128
Printing and publications		499		499	406
Special events			1,099	1,099	3,038
Travel		1,426		1,426	111
Licenses				-	65
Camp expenses	1,309			1,309	920
Depreciation	1,171			1,171	1,171
Total Expenses	<u>\$ 76,855</u>	<u>\$ 14,441</u>	<u>\$ 9,499</u>	<u>\$ 100,795</u>	<u>\$ 104,640</u>

See Accountant's Compilation Report  
and Notes to Financial Statements.

**CAMP WATCHA WANNA DO, LTD.**

**Statement of Functional Expenses  
For the Year Ended December 31, 2016**

	Program Services		Supporting Services		Total 2016 Expenses
	Camp	Management and General	Fund Raising		
<b>Salaries and Related Expenses</b>					
Compensation	\$ 21,300	\$ 8,400	\$ 8,400	\$ 38,100	
Conferences		5,245		5,245	
Training	581			581	
Total Salaries and Related Expenses	21,881	13,645	8,400	43,926	
<b>Other Expenses</b>					
Advertising and marketing	852			852	
Rent	37,855			37,855	
Supplies	7,804	803		8,607	
Insurance	3,702			3,702	
Professional fees		1,650		1,650	
Telephone	1,207			1,207	
Postage	752			752	
Dues	250			250	
Miscellaneous	128			128	
Printing and publications		406		406	
Special events			3,038	3,038	
Travel		111		111	
Licenses	65			65	
Camp expenses	920			920	
Depreciation	1,171			1,171	
Total Expenses	\$ 76,587	\$ 16,615	\$ 11,438	\$ 104,640	

See Accountant's Compilation Report  
and Notes to Financial Statements.



**CAMP WATCHA WANNA DO, LTD.**

**Statements of Cash Flows**

	For the Year Ended December 31	
	<u>2017</u>	<u>2016</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	( \$ 3,786 )	\$ 6,959
<b>Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities</b>		
Depreciation	1,171	1,171
Unrealized gains on investments	( 4,806 )	( 1,762 )
Realized (gains) losses on investments	( 250 )	931
Changes in operating assets and liabilities:		
None	<u>                    </u>	<u>                    </u>
Net Cash Provided By (Used For) Operating Activities	( 7,671 )	7,299
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	( <u>1,627</u> )	( <u>879</u> )
Net Cash Used For Investing Activities	( <u>1,627</u> )	( <u>879</u> )
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	( 9,298 )	6,420
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<u>313,083</u>	<u>306,663</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 303,785</u>	<u>\$ 313,083</u>

See Accountant's Compilation Report  
and Notes to Financial Statements.

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 – Nature of Activities and Summary of Significant Accounting Policies

**Nature of Activities** – Camp Watcha Wanna Do, Ltd. (CWWD) primarily operates a free one week resident camp for children age 7 through high school graduation who are surviving cancer. CWWD also offers a one day “Kinder Camp” to accommodate younger children who are also surviving cancer but who are too young for a residence camp. Camp is held in Northeast Indiana and typically serves children from Indiana, eastern Illinois, western Ohio and southern Michigan. CWWD is funded entirely by community donations and the fundraising efforts of the Board of Directors.

**Basis of Presentation** – The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of Camp Watcha Wanna Do, Ltd. and changes therein are classified and reported as follows:

**Unrestricted Net Assets – Operational** – Net assets that are not subject to donor-imposed stipulations.

**Unrestricted Net Assets – Endowment** – Net assets internally designated to be invested for the long term, using only a portion of the earnings thereon to fund general operations.

**Temporarily Restricted Net Assets** – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of Camp Watcha Wanna Do, Ltd. and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Permanently Restricted Net Assets** – Although Camp Watcha Wanna Do, Ltd. currently has no permanently restricted net assets, these would be subject to donor-imposed stipulations that they be maintained permanently by CWWD. Generally, the donors of these assets would permit CWWD to use all or part of the income earned on any related investments for general or specific purposes.

**Financial Statement Presentation** – CWWD has elected to adopt FASB ASC 958-210-45-8. Under FASB ASC 958-210-45-8, CWWD is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. In addition, CWWD is required to present a statement of cash flows.

**Promises to Give** – Contributions are recognized when the donor makes a promise to give to the organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires temporarily restricted net assets are reclassified to unrestricted net assets.

**Use of Estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### NOTE 1 – Nature of Activities and Summary of Significant Accounting Policies (Continued)

**Property and Equipment** – Property and equipment are stated at cost or, if donated, at fair value at the date of the gift. In the absence of donor-imposed restrictions on the use of the asset, gifts of long-lived assets are reported as unrestricted support. The Organization follows the policy of providing depreciation on the straight-line method for financial reporting purposes over the estimated useful lives of the related assets as follows:

Equipment	7 years
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**Donated Materials and Services** – Donated services are recognized as contributions in accordance with FASB ASC 958-605-05, 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 be purchased by CWWD. During the year ended December 31, 2017 and 2016 there were no contributed materials and services meeting the requirements for recognition in the financial statements.

**Contributions** – CWWD has adopted FASB ASC 958-605-05. In accordance with FASB ASC 958-605-05, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

**Income Taxes** – Camp Watcha Wanna Do, Ltd. is a nonprofit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and qualifies for the 50% charitable contribution limitation. CWWD has been classified as an organization that is not a private foundation under section 509(a) of the Internal Revenue Code. However, CWWD is subject to federal income tax on any unrelated business taxable income. No unrelated business taxable income was reported in 2017 or 2016.

Camp Watcha Wanna Do, Ltd. follows the guidance in FASB ASC 740-10-25 and determined no material unrecognized tax benefits or liabilities exist as of December 31, 2017. The adoption of 740-10-25 did not impact CWWD's financial position or results of operations. If applicable, CWWD will recognize interest and penalties related to underpayment of income taxes as income tax expense. As of December 31, 2017 and 2016, CWWD had no amounts related to unrecognized income tax benefits and no amounts related to accrued interest and penalties. CWWD does not anticipate any significant changes to unrecognized income tax benefits over the next year. The organization is generally no longer subject to examination by Federal and State agencies for years before 2014.

**Functional Expenses** – CWWD allocates its expenses on a functional basis among its programs and support services. Expenses that can be identified with a specific program or support service are allocated directly according to their natural expenditure classification. Other expenses that are common to multiple functions are allocated by various statistical bases.

**Advertising and Promotion** – Advertising costs are charged to expense during the period in which they are incurred. Advertising expense in the amounts of \$424 and \$852 were incurred in the years ending December 31, 2017 and 2016, respectively.

**Cash and Cash Equivalents** – For purposes of the statement of cash flows, CWWD considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Reclassifications** – Prior year presentation has been reclassified to conform with the current year presentation. These reclassifications have no effect on previously reported operational results.

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### NOTE 1 – Nature of Activities and Summary of Significant Accounting Policies (Continued)

**Recent Accounting Pronouncements** – In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958), Presentation of Financial Statements of Not-for-Profit Entities*. Key elements of the ASU include a reduction in the number of net asset categories from three to two, conforming requirements on releases of capital restrictions, several new requirements related to expense presentation and disclosure (including investment expenses), and new required disclosures communicating information useful in assessing liquidity. The new standard is effective for the organization in the year ending December 31, 2019, early adoption is allowed. The organization is currently evaluating the impact of the adoption of the standard on its financial statements.

### NOTE 2 – Fair Value of Financial Instruments

FASB ASC 820-10-50-1, defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in Camp Watcha Wanna Do, Ltd. principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

FASB ASC 820-10-50-1 establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Assets and Liabilities Measured on a Recurring Basis: Assets and liabilities measured at fair value on a recurring basis are summarized below:

Fair Value Measurements at December 31, 2017 Using		
Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
\$	\$	\$ 51,528

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### NOTE 2 – Fair Value of Financial Instruments (Continued)

The table below presents a reconciliation and statement of activities classification of gains and losses for all assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2017:

	<u>Unobservable Inputs (Level 3)</u>
Beginning Balance - January 1, 2017	\$ 44,844
Total gains or losses (realized/unrealized) included in earnings:	
Interest and dividend income on securities	1,879
Unrealized gain	4,806
Realized gain on sale of securities	250
Investment fees	( 251 )
Transfers out	-
Ending Balance - December 31, 2017	<u>\$ 51,528</u>

#### Fair Value Measurements at December 31, 2016 Using

Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>44,844</u>

The table below presents a reconciliation and statement of activities classification of gains and losses for all assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2016:

	<u>Unobservable Inputs (Level 3)</u>
Beginning Balance - January 1, 2016	\$ 43,134
Total gains or losses (realized/unrealized) included in earnings:	
Interest and dividend income on securities	1,123
Unrealized loss	1,762
Realized loss on sale of securities	( 931 )
Investment fees	( 244 )
Transfers out	-
Ending Balance - December 31, 2016	<u>\$ 44,844</u>

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### NOTE 3 – Off Balance Sheet Risk

Camp Watcha Wanna Do, Ltd. maintains its cash balances at several financial institutions. Deposits at each institution are insured by the Federal Deposit Insurance Corporation. CWWD had \$53,785 and \$63,083 of deposits in excess of federally insured limits at December 31, 2017 and 2016, respectively.

### NOTE 4 – Concentrations

Camp Watcha Wanna Do, Ltd. generated 40% and 51% of its support and revenue from internal fundraising events in 2017 and 2016, respectively. Were it to occur, a significant reduction in the amount of this fundraising may have a major effect on the operations of CWWD.

### NOTE 5 – Rent Expense

Camp facilities are rented for the duration of the camp program. Rent expense was \$40,668 and \$37,855 for 2017 and 2016, respectively. The contracts are negotiated annually.

### NOTE 6 – Community Foundation of Greater Fort Wayne

On March 5, 2001, CWWD established an endowment fund with the Community Foundation of Greater Fort Wayne (the “Foundation”). The Foundation has final discretion on the investment and reinvestment of the assets, which are held in “pooled fund” investments. Proportional investment earnings less customary and usual fees are currently being reinvested in the fund according to the terms of the agreement dated February 22, 2001. Future investment earnings will always be distributed or allocated to Camp Watcha Wanna Do, Ltd. In accordance with FASB ASC 958-20-15 the original funds transferred by CWWD plus allocated net earnings, have been recorded as an asset of \$51,528 and \$44,844 at December 31, 2017 and 2016, respectively.

This balance does not include additional funds raised by the Foundation on behalf of CWWD for which the Foundation has retained variance power. The most recent accounting, dated December 31, 2017, received from the Foundation indicated that \$461,224 and \$401,342 was being held for and invested on behalf of CWWD at December 31, 2017 and 2016, respectively. This asset is not recorded as an asset of CWWD.

Net investment income consists of activity within this account and within the unrestricted investment account. Total net investment income consisted of the following:

	<u>2017</u>	<u>2016</u>
Dividends and interest	\$ 2,113	\$ 1,359
Realized gains (losses)	250	( 931 )
Unrealized gains	4,806	1,762
Investment management fees	( 251 )	( 244 )
	<u>\$ 6,918</u>	<u>\$ 1,946</u>

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### NOTE 7 – Endowment

Camp Watcha Wanna Do, Ltd.'s endowment consists of one fund held at the Community Foundation of Greater Fort Wayne. See Note 7. As required by accounting principles generally accepted in the United States of America (GAAP), net assets associated with permanently restricted funds, including designated funds, are classified and reported based on the existence or absence of donor-imposed restrictions.

CWWD has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift, as of the gift date of the donor permanently restricted funds absent explicit donor stipulations to the contrary. As a result of this interpretation, CWWD classifies as permanently restricted net assets (a) the original value of gifts, (b) the original value of subsequent gifts, and (c) accumulations made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted fund that is not classified in permanently restricted net assets is classified as designated assets until those amounts are appropriated for expenditure by CWWD in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate donor-restricted funds:

- The duration and preservation of the fund
- The purposes of the organization and the donor-restricted fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the organization
- The investment policies of the organization

Endowment net asset composition by type of fund as of December 31, 2017, is as follows:

	Unrestricted	Permanently Restricted	Total
Endowment funds	\$ 51,528	\$	\$ 51,528

Endowment net asset composition by type of fund as of December 31, 2016, is as follows:

	Unrestricted	Permanently Restricted	Total
Endowment funds	\$ 44,844	\$	\$ 44,844

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**NOTE 7 – Endowment (Continued)**

Changes in endowment net assets for the year ended December 31, 2017, are as follows:

	<u>Unrestricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets - beginning of year	\$ 44,844	\$	\$ 44,844
Contributions			-
Investment return:			
Dividends, interest and realized and unrealized investment gains/losses	<u>6,935</u>	<u></u>	<u>6,935</u>
Total income	6,935	-	6,935
Appropriation of endowment assets for expenditures	<u>( 251 )</u>	<u></u>	<u>( 251 )</u>
Endowment net assets - end of year	<u>\$ 51,528</u>	<u>\$ -</u>	<u>\$ 51,528</u>

Changes in endowment net assets for the year ended December 31, 2016, are as follows:

	<u>Unrestricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment net assets - beginning of year	\$ 43,134	\$	\$ 43,134
Contributions			-
Investment return:			
Dividends, interest and realized and unrealized investment gains/losses	<u>1,954</u>	<u></u>	<u>1,954</u>
Total income	1,954	-	1,954
Appropriation of endowment assets for expenditures	<u>( 244 )</u>	<u></u>	<u>( 244 )</u>
Endowment net assets - end of year	<u>\$ 44,844</u>	<u>\$ -</u>	<u>\$ 44,844</u>

**NOTE 8 – Subsequent Events**

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through November 7, 2018, the date the financial statements were available to be issued.