Greek Orthodox Ladies Philoptochos Society, Inc.

Audited Financial Statements

December 31, 2025

Greek Orthodox Ladies Philoptochos Society, Inc.

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C O N T E N T S

Services Provided by SAX LLP

Independent Auditor's Report

To the Board of Directors of
Greek Orthodox Ladies Philoptochos Society, Inc.

Opinion

We have audited the accompanying financial statements of the Greek Orthodox Ladies Philoptochos Society, Inc. (the "Society"), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Society and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Society's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Society's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the Society's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 9, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Sax LLP

New York, NY
June 22, 2026

Greek Orthodox Ladies Philoptochos Society, Inc.

Statement of Financial Position

At December 31, 2025
(With comparative totals at December 31, 2024)

	December 31, 2025	December 31, 2024
ASSETS		
Cash and cash equivalents	$ 3,415,600	$ 2,968,732
Investments	2,057,664	1,021,132
Contributions receivable	395,076	-
Prepaid expenses and other assets	33,527	40,428
Property and equipment, net	3,123,226	3,181,594
TOTAL ASSETS	**$ 9,025,093**	**$ 7,211,886**
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	$ 247,496	$ 80,756
Total liabilities	247,496	80,756
NET ASSETS		
Without donor restrictions	5,151,016	4,192,613
With donor restrictions	3,626,581	2,938,517
Total net assets	8,777,597	7,131,130
TOTAL LIABILITIES AND NET ASSETS	**$ 9,025,093**	**$ 7,211,886**

The attached notes and auditor's report are an integral part of these financial statements.

Greek Orthodox Ladies Philoptochos Society, Inc.

Statement of Activities

For the Year Ended December 31, 2025
(With comparative totals for the year ended December 31, 2024)

	Without Donor Restrictions	With Donor Restrictions	Total 12/31/25	Total 12/31/24*
PUBLIC SUPPORT AND REVENUE				
Contributions	$ 1,288,479	$ 2,660,055	$ 3,948,534	$ 1,950,054
Membership dues	394,562	-	394,562	378,992
National convention revenue	-	-	-	686,828
Rent income	60,000	-	60,000	60,000
Other income	71,415	-	71,415	27,636
Investment income	77,600	-	77,600	69,848
Net assets released from restriction	1,971,991	(1,971,991)	-	-
Total public support and revenue	3,864,047	688,064	4,552,111	3,173,358
EXPENSES:				
Program services:				
National charities	2,109,026	-	2,109,026	1,722,077
National convention	-	-	-	302,894
Total program services	2,109,026	-	2,109,026	2,024,971
Supporting services:				
Management and general	744,882	-	744,882	670,716
Fundraising	51,736	-	51,736	50,160
Total supporting services	796,618	-	796,618	720,876
Total expenses	2,905,644	-	2,905,644	2,745,847
Change in net assets	**958,403**	**688,064**	**1,646,467**	**427,511**
NET ASSETS, *beginning of year*	4,192,613	2,938,517	7,131,130	6,703,619
NET ASSETS, *end of year*	**$ 5,151,016**	**$ 3,626,581**	**$ 8,777,597**	**$ 7,131,130**

* Reclassified for comparative purposes

The attached notes and auditor's report are an integral part of these financial statements.

Greek Orthodox Ladies Philoptochos Society, Inc.

Statement of Functional Expenses

For the Year Ended December 31, 2025
(With comparative totals for the year ended December 31, 2024)

	Program Services	Supporting Services				
	National Charities	Management and General	Fundraising	Total Supporting Services	Total Expenses 12/31/25	Total Expenses 12/31/24
Salaries	$ 174,372	$ 195,576	$ 39,115	$ 234,691	$ 409,063	$ 333,666
Payroll taxes and employee benefits	17,985	31,555	4,911	36,466	54,451	66,587
Total personnel services	192,357	227,131	44,026	271,157	463,514	400,253
Grants to charitable organizations	1,783,834	-	-	-	1,783,834	1,377,096
Assistance to individuals	92,358	-	-	-	92,358	117,528
Occupancy	35	80,758	-	80,758	80,793	79,135
Equipment maintenance and repairs	-	26,600	-	26,600	26,600	41,480
Supplies and office expense	7,906	136,877	-	136,877	144,783	153,323
Professional fees	12,590	139,494	145	139,639	152,229	254,310
Meetings and travel	2,169	57,326	-	57,326	59,495	216,652
Insurance	-	38,870	-	38,870	38,870	40,839
Depreciation	17,777	37,826	7,565	45,391	63,168	65,231
Total expenses	**$ 2,109,026**	**$ 744,882**	**$ 51,736**	**$ 796,618**	**$ 2,905,644**	**$ 2,745,847**

The attached notes and auditor's report are an integral part of these financial statements.

Greek Orthodox Ladies Philoptochos Society, Inc.

Statement of Cash Flows

For the Year Ended December 31, 2025
(With comparative totals for the year ended December 31, 2024)

	December 31, 2025	December 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 1,646,467	$ 427,511
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	63,168	65,231
Unrealized loss/(gain) on investments	18,845	(4,380)
Changes in assets and liabilities:		
Contributions receivable	(395,076)	-
Prepaid expenses and other assets	6,901	(4,005)
Accounts payable and accrued expenses	166,740	16,823
Total adjustments	(139,422)	73,669
Net cash provided by operating activities	1,507,045	501,180
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments (including reinvested interest)	(3,041,006)	(1,946,065)
Proceeds from sale of investments	1,985,629	1,868,000
Purchases of property and equipment	(4,800)	(4,465)
Net cash used for investing activities	(1,060,177)	(82,530)
Net increase in cash and cash equivalents	**446,868**	**418,650**
CASH AND CASH EQUIVALENTS, *beginning of year*	2,968,732	2,550,082
CASH AND CASH EQUIVALENTS, *end of year*	**$ 3,415,600**	**$ 2,968,732**
SUPPLEMENTAL CASH FLOW INFORMATION		
Interest paid	$ -	$ -
Taxes paid	$ -	$ -

The attached notes and auditor's report are an integral part of these financial statements.

Greek Orthodox Ladies Philoptochos Society, Inc.

Notes to Financial Statements

December 31, 2025

Note 1 - Organization

Greek Orthodox Ladies Philoptochos Society, Inc. (the "Society") is a not-for-profit organization incorporated under the laws of the State of New York in March 1944. It is an official philanthropic organization of the Greek Orthodox Archdiocese of America (the "Archdiocese").

The Society fulfills its mission to help those in need through financial support of various national charities as well as ecumenical outreach. In addition, the Society holds a biennial national convention.

The Society has been notified by the Internal Revenue Service ("IRS") that it is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code and has not been determined to be a private foundation. As an affiliate of the Archdiocese, there is no requirement to file Form 990 with the IRS; however, the Society may still be subject to income tax on income that is unrelated to their exempt purpose.

Note 2 - Summary of Significant Accounting Policies

a. Basis of Accounting and Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting. The Society adheres to accounting principles generally accepted in the United States of America ("U.S. GAAP").

The financial statements are presented in accordance with the provisions of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958 - *Presentation of Financial Statements of Not-For-Profit Entities*. FASB ASC 958 requires the Society to report information regarding its financial position and activities according to the following specific classes of net assets:

- *Net Assets without Donor Restrictions* - represents those resources for which there are no restrictions by donors as to their use. They are reflected on the financial statements as without donor restrictions.

- *Net Assets with Donor Restrictions* - represents those resources, the uses of which have been restricted by donors to specific purposes or the passage of time and/or must remain intact, in perpetuity. The release from restrictions results from the satisfaction of the restricted purposes specified by the donor.

b. Revenue Recognition

The Society follows the requirements of the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 958-605 for recording contributions, which are recorded when contributions become unconditional in nature. Contributions are recorded in one of the classes of net assets described above depending on the existence and/or nature of any donor-imposed restriction. When a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions. If donor restricted contributions are satisfied in the same period they are received, they are classified as without donor restrictions.

Note 2 - Summary of Significant Accounting Policies - Continued

b. Revenue Recognition - Continued

Contributions may be subject to conditions which are defined as both a barrier to entitlement and a right of return of payments or release from obligations and are recognized as income once the conditions have been substantially met. Contributions expected to be received within one year are recorded at net realizable value. Long-term pledges are recorded at fair value, using risk-adjusted present value techniques. All contributions receivable at December 31, 2025 are expected to be collected within one year. Contributions receivable are reviewed for collectability based on various factors such as historical trends and subsequent collections. Based on this review, management has deemed that no allowance for doubtful accounts is necessary for the year ended December 31, 2025.

The Society follows the requirements of FASB ASC 606 for recognizing revenue from contracts with customers. Membership dues are recognized over the term that the performance obligation is satisfied, generally one year. National convention revenue is recognized at the point of time that the convention takes place and the performance obligation is satisfied. The national convention is held on a biennial basis, and the Society did not hold a convention during the year ended December 31, 2025. Income that has not been collected at year end is reflected as accounts receivable. Amounts collected in advance are treated as deferred revenue.

c. Cash and Cash Equivalents

The Society considers all liquid investments with an initial maturity of three months or less to be cash and cash equivalents.

d. Concentration of Credit Risk

Financial instruments which potentially subject the Society to a concentration of credit risk consist of cash, money market accounts and investment securities, which are placed at financial institutions that management deems to be creditworthy. The market value of investments is subject to fluctuation; however, management believes that the investment policy is prudent for the long-term welfare of the Society. At times, balances may exceed federally insured limits. While at year end the Society had material uninsured balances, management feels they have little risk and have not experienced any losses due to bank failure.

e. Investments

Investments are recorded at fair value, which refers to the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

f. Property and equipment

Property and equipment, consisting of land, furniture, office equipment and building improvements, are capitalized in the year acquired and are recorded at cost, if purchased, or fair value, if donated. Depreciation and amortization is computed over the estimated useful lives of the assets using the straight-line method. As such, the property and equipment reported on the statement of financial position does not reflect the current fair market value of these assets. Maintenance and repairs, which neither materially add to the value of the asset nor appreciably prolong its life are charged to expense as incurred.

Note 2 - Summary of Significant Accounting Policies - Continued

g. In-kind Services

The Society records donated services if they create or enhance non-financial assets or if the service requires specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided in-kind. Donated materials are recorded at the estimated fair value at the date of donation. Board members and other individuals volunteer their time and perform a variety of services that assist the Society. These services have not been recorded in the financial statements as they do not meet the criteria outlined above.

h. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the financial statements. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Society.

Salaries were allocated using time and effort as the basis. The following expenses were allocated using salary allocation as the basis:

- Payroll taxes and employee benefits
- Depreciation

All other expenses have been charged directly to the applicable program or supporting services.

i. Management Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

j. Summarized Comparative Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Society's financial statements for the year ended December 31, 2024, from which the summarized information was derived.

k. Accounting for Uncertainty of Income Taxes

The Society does not believe its financial statements include any material, uncertain tax positions.

Note 3 - Investments and Fair Value Measurements

Accounting standards establish a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. That would include data obtained from sources independent of the Society.

The fair value hierarchy is categorized into three levels based on these inputs as follows:

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets that the Society has the ability to access.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

Investment balances consist of the following:

	December 31, 2025		
	Level 1	Level 2	Total
Mutual fund - Treasury	$ 759,636	$ -	$ 759,636
Certificate of Deposit	-	1,298,028	1,298,028
Total	$ 759,636	$ 1,298,028	$ 2,057,664

	December 31, 2024		
	Level 1	Level 2	Total
Mutual fund - Treasury	$ 37,915	$ -	$ 37,915
Certificate of Deposit	-	983,217	983,217
Total	$ 37,915	$ 983,217	$ 1,021,132

Note 3 - Investments and Fair Value Measurements - Continued

Level 1 securities are valued at the closing price reported on the active market that they are traded on. Level 2 securities are valued using observable market inputs for securities that are similar to those owned. Those methods produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurements.

The following summarizes investment income:

	December 31,	
	2025	2024
Interest and dividends	$ 96,445	$ 65,468
Unrealized (loss)/gain	(18,845)	4,380
Total investment return	$ 77,600	$ 69,848

Note 4 Property and Equipment

Property and equipment consists of:

	December 31,		Estimated
	2025	2024	Useful Life
Land - Garrison, New York	$ 56,500	$ 56,500	
Land - National office	2,492,832	2,492,832	
Building and building improvements	1,009,801	1,009,801	*10 - 40 years*
Furniture, fixtures and equipment	149,139	144,339	*3 - 7 years*
	3,708,272	3,703,472	
Less: accumulated depreciation	(585,046)	(521,878)	
Total property and equipment, net	$ 3,123,226	3,181,594	

Greek Orthodox Ladies Philoptochos Society, Inc.

Notes to Financial Statements

December 31, 2025

Note 5 - Net Assets With Donor Restrictions

Activity in the class of net assets with donor restrictions is as follows:

	December 31, 2025			
	Beginning Balance 1/1/25	Contributions	Released from Restrictions	Ending Balance 12/31/25
Saint Basil Vasilopita	$ 511,589	$ 433,992	$ (228,000)	$ 717,581
Orthodox Prison Ministry	-	43,041	(5,017)	38,024
Sisterhood of Saint Basil	191,740	90,346	(11,470)	270,616
Zoe Cavalaris Education Fund	2,652	-	(1,284)	1,368
Hellenic College Holy Cross Scholarship Fund	136,906	121,546	(139,456)	118,996
Hellenic College Holy Cross Lenten Program	64,075	106,247	(15,186)	155,136
Cancer, Autism and Social Services Programs	317,639	218,625	(254,586) *	281,678
Saint Photios Shrine	57,341	6,450	(62,481)	1,310
Ecumenical Patriarchate	124,055	164,029	(156,262)	131,822
National Philoptochos Emergency Fund	83,279	56,912	(22,567)	117,624
Orthodox Christian Mission	75,085	43,510	(5,206)	113,389
International Orthodox Christian Charities	129,879	65,634	(7,909)	187,604
75th Anniversary Founders Fund	63,732	49,092	(34,490)	78,334
Support a Mission Priest	132,053	46,909	(78,930)	100,032
National Sisterhood of Presvyteres	43,319	45,593	(5,842)	83,070
Retired Clergy Benevolence Fund	142,689	55,449	(6,653)	191,485
General Medical Fund	88,752	47,258	(12,427) *	123,583
Orthodox Christian Fellowship	37,288	1,420	(37,570)	1,138
Aid to People – Greece and Cyprus	-	74,328	(31,000) *	43,328
UNICEF Fund	33,323	37,811	(34,743)	36,391
St. Nicholas National Shrine	79,080	-	- *	79,080
Southern California Wildlife Relief	-	145,608	(145,000) *	608
George A. Parry Estate Trust	135,394	-	- *	135,394
General Emergency Fund	120,612	16,958	(15,000) *	122,570
Children’s Medical Fund (CY)	261,492	789,297	(576,794) *	473,995
Children’s Medical Fund (PY)	84,118	-	(84,118) *	-
Ukraine Support Fund	9,249	-	- *	9,249
Turkey and Syria Relief Fund	12,900	-	- *	12,900
Fires and Floods in Greece	276	-	- *	276
Total	$ 2,938,517	$ 2,660,055	$ (1,971,991)	$ 3,626,581

Note 5 - Net Assets with Donor Restrictions - Continued

	December 31, 2024			
	Beginning Balance 1/1/24	Contributions	Released from Restrictions	Ending Balance 12/31/24
Saint Basil Vasilopita	$ 361,539	$ 520,836	$ (370,786)	$ 511,589
Sisterhood of Saint Basil	156,199	40,387	(4,846)	191,740
Zoe Cavalaris Education Fund	2,652	-	-	2,652
Hellenic College Holy Cross Scholarship Fund	137,496	118,878	(119,468)	136,906
Hellenic College Holy Cross Lenten Program	247,983	131,923	(315,831)	64,075
Cancer, Autism and Social Services Programs	369,160	262,788	(314,309) *	317,639
Saint Photios Shrine	30,628	31,492	(4,779)	57,341
Ecumenical Patriarchate	112,585	138,034	(126,564)	124,055
National Philoptochos Emergency Fund	72,496	66,231	(55,448)	83,279
Orthodox Christian Mission	63,149	47,654	(35,718)	75,085
International Orthodox Christian Charities	94,084	69,085	(33,290)	129,879
75th Anniversary Founders Fund	37,616	35,956	(9,840)	63,732
Support a Mission Priest	134,717	48,109	(50,773)	132,053
National Sisterhood of Presvyteres	72,432	43,623	(72,736)	43,319
Retired Clergy Benevolence Fund	96,006	53,046	(6,363)	142,689
General Medical Fund	93,540	41,308	(46,096) *	88,752
Orthodox Christian Fellowship	31,005	35,549	(29,266)	37,288
Aid to People – Greece and Cyprus	10,696	8,220	(18,916) *	-
UNICEF Fund	53,874	33,514	(54,065)	33,323
St. Nicholas National Shrine	79,080	-	- *	79,080
George A. Parry Estate Trust	135,394	-	- *	135,394
General Emergency Fund	98,397	34,215	(12,000) *	120,612
Children's Medical Fund (CY)	204,816	57,766	(1,090) *	261,492
Children's Medical Fund (PY)	151,746	-	(67,628) *	84,118
Ukraine Support Fund	9,174	75	- *	9,249
Turkey and Syria Relief Fund	12,900	-	- *	12,900
Fires and Floods in Greece	36,576	9,700	(46,000) *	276
Total	$ 2,905,940	$ 1,828,389	$ (1,795,812)	$ 2,938,517

In accordance with certain solicitation agreements, the Society applied a 12% administrative fee to the amounts released from restriction to cover the cost of administering these funds. This applied to all funds except for those noted with an asterisk (*).

Note 6 - Pension Plan

The Society participates in a contributory defined benefit pension plan (the "Plan") sponsored by the Archdiocese. The Society will make annual contributions for all current employees who are eligible and have elected to participate in the Plan, based on age and years of services and such employees may also elect to make contributions in an amount equal to 3.5% to 6.5% of eligible compensation. The Plan provides for 100% vesting after five years of service. Amounts withheld from employees' compensation and contributed by them are fully refunded along with accrued interest at a rate specified by the Plan if such employee terminates from services prior to 100% vesting. Benefits for participants retiring at normal (age 65), early or delayed retirement age and disability or death benefits are calculated as set forth in the Plan document. The Society did not incur any pension expense during the years ended December 31, 2025 and 2024.

Note 7 - Transactions with Affiliated Organizations

The Society is an official philanthropic organization of the Greek Orthodox Archdiocese of America and provides support to various Archdiocesan organizations, including Saint Basil Academy (the "Academy") and Hellenic College/Holy Cross School of Theology. The Society provided grants totaling $360,000 to the Academy during the year ended December 31, 2024. The Society also provided grants totaling $120,000 and $129,500 to Hellenic College/Holy Cross School of Theology during the years ended December 31, 2025 and December 31, 2024, respectively.

In addition, the Society allows the Academy to use the land in Garrison, New York free of charge.

Note 8 - Commitments and Contingencies

In its normal course of business, the Society may become a party to various claims related to its locations and general employment matters. There are no amounts accrued for potential claims or loss because there are no claims considered probable of requiring payment. Any future claims will be recorded if such claims are considered probable.

Note 9 - Availability and Liquidity

The Society maintains cash on hand to be available for its general expenditures, liabilities, and other obligations for on-going operations. As part of its liquidity management, the Society operates its programs within a board approved budget and relies on contributions and earned income to fund its operations and program activities. The following reflects the Society's financial assets at December 31, 2025 that are available to meet cash needs for general expenditures within one year:

Financial assets at year-end:		
Cash and cash equivalents	$ 3,415,600	
Investments	2,057,664	
Contributions receivable	395,076	
Total financial assets		$ 5,868,340
Less amounts not available for general expenditures:		
Donor contributions restricted to specific purposes		(3,626,581)
Financial assets available to meet cash needs for general expenditures within one year		$ 2,241,759

Note 10 - Subsequent Events

Subsequent events have been evaluated through June 22, 2026, the date the financial statements were available to be issued. There were no material events that have occurred that require adjustment to or disclosure to the financial statements.