HAITI PARTNERS, INC. AND AFFILIATE

COMBINED FINANCIAL

STATEMENTS

FOR THE YEARS ENDED

JUNE 30, 2024 AND 2023

Divine
Blalock
Martin
Sellari
LLC
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HAITI PARTNERS, INC. AND AFFILIATE
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Haiti Partners, Inc. and Affiliate
Delray Beach, Florida

Opinion

We have audited the accompanying combined financial statements of Haiti Partners, Inc. and Affiliate (a nonprofit organization) which comprise the combined statements of financial position as of June 30, 2024 and 2023 and the related statements of activities and cash flows for the years then ended, and the related notes to the combined financial statements.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of Haiti Partners, Inc. and Affiliate as of June 30, 2024 and 2023, and the changes in net assets and its cash flows for the years 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Combined Financial Statements section of our report. We are required to be independent of Haiti Partners, Inc. and Affiliate and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 Combined Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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 combined financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined 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 generally accepted auditing standards 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, including omissions, 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 combined financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

- Identify and assess the risks of material misstatement of the combined 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 combined 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 Haiti Partners, Inc. and Affiliate'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 combined financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Haiti Partners, Inc. and Affiliate'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.

Divine, Blalock, Martin & Sellari,

DIVINE, BLALOCK, MARTIN & SELLARI, LLC

West Palm Beach, Florida
September 11, 2024

HAITI PARTNERS, INC. AND AFFILIATE
COMBINED STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2024 AND 2023

ASSETS	**2024**	**2023**
Current assets		
Cash and cash equivalents	$ 350,703	$ 281,469
Investments	6,762	-
Pledges and other receivables, unrestricted	1,500	15,000
Prepaid and other assets	5,489	-
Total current assets	364,454	296,469
Property and equipment, net	1,202,352	1,253,972
TOTAL ASSETS	$ 1,566,806	$ 1,550,441
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	$ 50,124	$ 29,012
Deferred revenue	-	5,269
Total current liabilities	50,124	34,281
Net assets		
Without donor restrictions	1,516,682	1,516,160
With donor restrictions	-	-
Total net assets	1,516,682	1,516,160
TOTAL LIABILITIES AND NET ASSETS	$ 1,566,806	$ 1,550,441

The accompanying notes are an integral part of these financial statements.

HAITI PARTNERS, INC. AND AFFILIATE
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
Contributions and private grants	$ 749,933	$ 134,179	$ 884,112
Contributions of nonfinancial assets	50,529	-	50,529
Other income	2,630	-	2,630
Investment income, net	5,989	-	5,989
Net assets released from restrictions	134,179	(134,179)	-
Total public support and revenue	943,260	-	943,260
EXPENSES			
Program services			
Schools	796,318	-	796,318
Supporting services			
Management and general	91,772	-	91,772
Fundraising	54,649	-	54,649
Total supporting services	146,421	-	146,421
Total expenses	942,738	-	942,738
Change in net assets	522	-	522
Beginning net assets	1,516,160	-	1,516,160
Ending net assets	$ 1,516,682	$ -	$ 1,516,682

The accompanying notes are an integral part of these financial statements.

HAITI PARTNERS, INC. AND AFFILIATE
COMBINED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
Contributions and private grants	$ 604,748	$ 301,827	$ 906,575
Contributions of nonfinancial assets	-	-	-
Other income	2,538	-	2,538
Investment income, net	6,694	-	6,694
Net assets released from restrictions	301,827	(301,827)	-
Total public support and revenue	915,807	-	915,807
EXPENSES			
Program services			
Schools	713,040	-	713,040
Supporting services			
Management and general	78,005	-	78,005
Fundraising	100,335	-	100,335
Total supporting services	178,340	-	178,340
Total expenses	891,380	-	891,380
Change in net assets	24,427	-	24,427
Beginning net assets	1,491,733	-	1,491,733
Ending net assets	$ 1,516,160	$ -	$ 1,516,160

The accompanying notes are an integral part of these financial statements.

HAITI PARTNERS, INC. AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

		Supporting Services		
	Program Services	Management and General	Fundraising	Total
Bank charges	$ 6,983	$ 1,892	$ 648	$ 9,523
Communications	7,447	1,885	1,068	10,400
Depreciation	54,930	-	-	54,930
Special event expenses	59,111	8,146	-	67,257
Grants	75,608	63	32	75,702
Insurance	925	264	132	1,321
Merchant fees	-	-	1,473	1,473
Miscellaneous	7,777	2,131	1,087	10,995
Newsletters & mailings	9,579	3,274	1,885	14,738
Occupancy costs	50,732	1,100	1,100	52,932
Professional fees	25,202	5,663	4,852	35,717
Program costs	109,395	834	354	110,583
Promotional materials	3,797	667	414	4,878
Supplies	4,577	1,701	978	7,256
Travel	11,118	1,100	1,629	13,847
Wages & benefits	369,137	63,052	38,997	471,186
Total functional expenses	$ 796,318	$ 91,772	$ 54,649	$ 942,738

The accompanying notes are an integral part of these financial statements.

HAITI PARTNERS, INC. AND AFFILIATE
COMBINED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

		Supporting Services		
	Program Services	Management and General	Fundraising	Total
Bank charges	$ 2,673	$ 763	$ 382	$ 3,818
Communications	10,954	1,565	3,130	15,649
Depreciation	57,766	-	-	57,766
Special event expenses	-	-	51,317	51,317
Grants	74,949	-	-	74,949
Insurance	934	267	133	1,334
Miscellaneous	8,517	3,172	3,172	14,861
Newsletters & mailings	10,257	3,419	3,419	17,095
Occupancy costs	22,431	6,409	3,204	32,044
Professional fees	38,623	5,860	2,930	47,413
Program costs	132,783	1,000	1,000	134,783
Promotional materials	3,709	1,237	1,237	6,183
Supplies	16,847	3,701	3,701	24,249
Travel	13,086	1,225	1,225	15,536
Wages & benefits	319,511	49,387	25,485	394,383
Total functional expenses	$ 713,040	$ 78,005	$ 100,335	$ 891,380

The accompanying notes are an integral part of these financial statements.

HAITI PARTNERS, INC. AND AFFILIATE
COMBINED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
Cash flows from operating activities:		
Increase (Decrease) in net assets	$ 522	$ 24,427
Adjustments to reconcile decrease in net assets to net cash used in operating activities:		
Depreciation	54,930	57,766
Net realized and unrealized (gains) losses on investments	(4,650)	(2,191)
Changes in operating non-cash assets & liabilities:		
Pledges and other receivable	13,500	(2,000)
Prepaid and other assets	(5,489)	101,358
Accounts payable and accrued expenses	21,112	11,863
Deferred revenue	(5,269)	5,269
Net cash provided by operating activities	74,656	196,492
Cash flows from investing activities:		
Redemption of investments, net	(2,112)	18,733
Purchase of investments	-	-
Purchase of property and equipment	(3,310)	(41,850)
Net cash used in investing activities	(5,422)	(23,117)
Increase in cash and cash equivalents	69,234	173,375
Cash and cash equivalents, beginning of year	281,469	108,094
Cash and cash equivalents, end of year	$ 350,703	$ 281,469

The accompanying notes are an integral part of these financial statements.

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

Haiti Partners, Inc., (the "Organization") is a not-for-profit organization exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code. The Organization was formed in the State of Florida on October 9, 2008 and began operating on July 1, 2010. The Organization's mission is to help Haitians change Haiti through education. Haiti Partners, Inc. expresses its vision, mission and values through the *Quality Schools Program* – To develop schools that help children realize their potential while driving community development and lifelong learning.

Affiliate

The combined financial statements include Les Partenaires d'Haiti, a non-profit organization in Haiti registered with the Ministry of Social Affairs and Labor with the Republic of Haiti. The purpose of Les Partenaires d'Haiti is to own the real estate in Haiti where the children's school is located. Haiti Partners, Inc. and Les Partenaires d'Haiti are collectively "The Organization."

Basis of accounting

The Organization's combined financial statements are prepared on the accrual basis of accounting and in accordance with the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*.

Basis of presentation

The Organization records unconditional promises to give (pledges) as contributions at fair value at the date the promises are received or made and distinguishes between promises received for each net asset category in accordance with donor restrictions, if any.

Net assets and revenue, expenses, gains and losses are classified as net assets with donor restrictions and net assets without donor restrictions based on the existence or absence, respectively, of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified as follows:

> **Net assets without donor restrictions** – Net assets available for the support of the Organization's operations. The net assets without donor restrictions may be used at the discretion of the Organization's management and the Board of Directors.
>
> **Net assets with donor restrictions** – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization or the passage of time and net assets subject to donor-imposed stipulations to be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the earnings on related investments for general or specific purposes.

The amounts for each class of net assets are required to be displayed in a combined statement of financial position and the amount of the change in each class of net assets are required to be displayed in a statement of activities.

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Combination

The accompanying combined financial statements include the accounts of Haiti Partners, Inc. and Les Partenaires d'Haiti, all of which are under common control. Intercompany transactions and balances have been eliminated in combination.

Use of estimates

The preparation of combined financial statements in conformity with FASB ASC 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 combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The use of estimates includes, but are not limited to, amounts earned in the reporting period under grant contracts, the estimated value of in-kind services, the allocation of expenses among program and support categories, and useful lives of depreciable assets. Actual results could differ from those estimates.

Cash and cash equivalents

Cash includes amounts on deposit in checking accounts and money market accounts. For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. The Organization maintains cash deposits with Bank of America, located in Palm Beach County, FL, Fonkoze and Sogebank, which are located in Port-au-Prince, Haiti and Fidelity brokerage firm.

Investments

Investments are presented in the combined financial statements at fair value, using quoted market prices for publicly traded securities and other relevant information generated by market transactions. Investments consist of funds invested in mutual funds and exchange traded funds (ETF's). The mutual funds and exchange traded funds are held by a brokerage firm for the benefit of the Organization, but are not insured or collateralized. Investment transactions are recorded on a trade date basis. Investment income is recorded on the accrual basis and dividend income is recorded on the ex-dividend date. Investment earnings and realized and unrealized gains and losses are included in the Statement of Activities. Investment expenses are netted against investment income.

Pledges receivable

Pledges receivable represent unconditional promises to give support over a period of time. Unconditional promises to give are reported as an increase in net assets with or without donor restrictions, depending on the nature of the donor-imposed restriction, if any. The Organization recognizes pledges receivable at estimated net realizable value for pledges due within one year. Pledges receivable that are expected to be collected in future years are recorded at the present value of their net realizable value. No allowance was deemed necessary for pledges receivable as they were deemed fully collectible by management.

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and equipment

Property and equipment owned by the Organization are recorded at cost, if purchased, or fair market value, if donated. Depreciation of property and equipment is calculated on the straight-line method over the estimated useful lives of the related asset, generally 3-39 years.

Revenue recognition

The Organization's main source of revenue is public support and contributions which are recognized when the cash, securities or other assets are received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Contributions are reported as changes in net assets with or without donor restrictions depending on the existence of donor stipulations that limit the use of the support. The Organization reports contributions as changes in net assets 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 purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same year the contribution was received, are reported as changes in net assets without donor restrictions. Gifts of securities and other assets are reported at their estimated fair value on the date of donation.

Special event revenue is recognized in accordance with FASB ASU 2014-09, *Revenue from Contracts with Customers (Topic 606),* as amended, which applies to exchange transactions and not to contributions and other nonreciprocal transfers to the Organization. In accordance with ASU 2014-09, the Organization records special event revenue equal to the fair value of the direct benefit to donors, and contribution income for the excess received at the point in time when the event takes place. Payments for special events are due on or before the occurrence of the event. Revenue received in advance for future fundraising events and conditional contributions are deferred until the event is held or the donor's condition is met.

Contributions of Nonfinancial Assets (In-kind contributions)

Contributions of securities, goods, and other in-kind assets are recorded at fair value and as support without donor restrictions unless the donor stipulates how the donated asset must be used. Contributions of long-lived assets with restrictions are reported as support with donor restrictions until the asset is placed in service. Gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions until the asset is acquired and placed in service.

A substantial number of unpaid volunteers have made significant contributions of their time to develop the Organization's programs, principally in the evaluation of agencies and allocation of support. Due to difficulty in establishing a value for these non-professional services, the value of this contributed time is not reflected in these statements.

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising

The Organization's advertising, marketing and promotion is expensed as incurred. Such costs totaled $4,878 and $6,183 during the years ended June 30, 2024 and 2023, respectively.

Income taxes

The Organization is a tax-exempt, not-for-profit Corporation under Internal Revenue Code (IRC) Section 501(c) (3). Accordingly, no provision for income taxes has been made in the accompanying combined financial statements.

The Organization has adopted the provisions of FASB ASC 740-10-25, which require that a tax provision be recognized or derecognized based on a "more likely than not" threshold. This applies to positions taken or expected to be taken in a tax return. The Organization does not believe its combined financial statements include any uncertain tax positions.

The Organization files tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to Internal Revenue Service tax examinations for years prior to 2020.

Functional expenses

In the accompanying statement of activities, expenses are reported by their functional classification, a method of grouping expenses according to the purpose for which they were incurred. The primary functional classifications are program services and supporting activities. Program services are the activities that result in services being provided to members that fulfill the purposes or mission for which the Organization exists. Supporting activities are all activities other than program services and are included in the combined financial statements as management and general or fundraising expenses.

Recently adopted accounting pronouncements

The FASB has issued the following accounting standards updates that may affect the Organization in future years. Management is evaluating the effects, if any, of the following updates:

- *ASU 2016-09 (Leases)*- Effective January 1, 2022, the Company adopted the new lease standard. At June 30, 2024 the Company had a short-term lease agreement with a related party – (*See note G*). The Company does not believe that any other recently issued but not yet effective accounting pronouncements, if adopted, would have a material effect on the accompanying combined financial statements.

- *ASU 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958)* - requires not-for-profit entities to present nonfinancial assets as a separate line item in the statement of activities from contributions of cash and other financial assets. The ASU also requires disclosures including the use of the contributed nonfinancial assets, the policy of monetizing or utilizing contributed nonfinancial assets, description of donor- imposed restrictions associated with contributed nonfinancial assets, and the valuation techniques and inputs used to measure the contributed nonfinancial assets at fair value. The Organization adopted ASU 2020-07 for the year ended June 30, 2024; however, for the year ended June 30, 2024, the Company had no contribution of nonfinancial assets.

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reclassifications

Certain prior year amounts have been reclassified to conform to current year's presentation. The reclassifications had no effect on previously reported net assets or increase in net assets.

NOTE B – INVESTMENTS

The Organization's investments in mutual funds and ETF's are exposed to various risks, such as market risk, interest rate risk, and credit risks. In addition, certain investments may be subject to additional risks including foreign currency risk, derivatives risk, foreign and emerging markets risk, leveraging risk, liquidity risk, multi-manager risk, real estate risk and small company risk Due to the various risks associated with the Organization's investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the accompanying combined financial statements.

NOTE C - FAIR VALUE MEASUREMENTS

The Organization uses a three-tier hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by generally accepted accounting principles, requires that entities maximize the use of observable market inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

Level 1: Quoted prices for similar assets or liabilities in active markets to which the organization has access at the measurement date.

Level 2: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 2 inputs include:

- Quoted prices for similar assets and liabilities in active markets;
- Quoted process for identical or similar assets in markets that are not active;
- Observable inputs other than quoted prices for assets or liability (for example, interest rates and yield curves); and
- Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3: Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure fair value to the extent that observable inputs are not available.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at June 30, 2024 are as follows:

Assets	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$ 6,762	$ 6,762	$ -	$ -
Total	$ 6,762	$ 6,762	$ -	$ -

NOTE D – PLEDGES RECEIVABLE

Pledges are recorded as receivables and support when received or promised. These pledges are considered unconditional promises to give, which is a promise to give that depends only on the passage of time. Unconditional promises to give that are due beyond one year have been measured using the net present value of their estimated future cash flows. Pledge receivables as of June 30, 2024 and 2023, consist of promises to give due in the following year from individual and corporate donors. At June 30, 2024 and 2023, the total pledge receivable was $1,500 and $15,000 respectively.

From time to time, the Organization is informed of intentions to give by prospective donors. Such expressions of intent are revocable and unenforceable. The ultimate value of these expressions has not been established nor have they been recognized in the accompanying combined financial statements.

NOTE E – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30,

	2024	2023
Land	$ 81,703	$ 81,703
Building and improvements	1,392,752	1,392,752
Furniture and equipment	32,406	32,406
Computer and equipment	23,045	23,045
Vehicles	51,000	51,000
Provisional classroom	34,450	34,450
Construction in progress	10,710	7,400
	1,626,066	1,622,756
Less: Accumulated depreciation	(423,713)	(368,784)
Property and equipment, net	$ 1,202,353	$ 1,253,972

NOTE F – NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Net assets released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows for the years ended June 30,

	2024	2023
Children's Academy	$ 9,277	$ 41,850
School Programs	69,009	41,940
Operations and support	55,893	218,037
	$ 134,179	$ 301,827

NOTE G – OPERATING LEASE COMMITMENTS

The Organization signed a short-term lease agreement with the co-directors to provide lodging at Bellevue Guesthouse, which the co-directors own, for 8-12 of the Children's Academy's staff. Under the terms of the lease the minimum monthly base rental is $3,500 of which, the co-directors are contributing $2,000 as an in-kind and the Organization responsible to pay $1,500 plus utilities and maintenance, effective July 1, 2023 and concluded on June 30, 2024. The lease has been renewed for an additional year through June 30, 2025. Occupancy expenses for the years ended June 30, 2024 and 2023 were $52,932 and $32,044, respectively, and also includes repairs & maintenance and utilities expenses incurred for the Children's Academy.

NOTE H - RELATED PARTY CONTRIBUTIONS

The Organization's Board of Directors approved a short-term lease agreement with a co-director as discussed in Note G. The Board of Directors also approved a plan to use Merline's Caribbean Hot Sauce (MCHS), who's founder and CEO is also a co-director of Haiti Partners, as a means to increase engagement among new and existing donors. 100% of the profits from the sale of MCHS goes to charity, primarily Haiti Partners. The hot sauce can be purchased on Haiti Partners website for a suggested donation.

NOTE I – LIQUIDITY

The following reflects the Organization's financial assets as of the combined statement of financial position date, reduced by amounts not available for general expenditures within one year of the combined statement of financial position date ending June 30,

	2024	2023
Cash	$ 350,703	$ 281,469
Investments	6,762	-
Pledge receivable	1,500	15,000
	358,965	296,469
Less: those unavailable for general expenditures within one year due to:		
Donor restricted	-	-
Financial assets available at June 30,	$ 358,965	$ 296,469

NOTE J– SUBSEQUENT EVENTS

The Organization's management has evaluated subsequent events through September 11, 2024, the date on which the combined financial statements were available to be issued, and determined the following events to disclose in these combined financial statements.