

**HARVEST USA
FINANCIAL REPORT
JUNE 30, 2025**

HARVEST USA
JUNE 30, 2025

TABLE OF CONTENTS

PAGE

Independent Auditor's Report	1
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to the Financial Statements	7



WENTZEL and COMPANY, PC

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors of
Harvest USA**

Opinion

We have audited the accompanying financial statements of Harvest USA (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Harvest USA as of June 30, 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. 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 Harvest USA 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 the 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 Harvest USA'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 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 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 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 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 Harvest USA'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 Harvest USA'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.

Wentzel and Company, PC

Fleetwood, Pennsylvania
October 15, 2025

HARVEST USA
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2025

ASSETS:

Cash and Cash Equivalents	\$ 76,763
Investments	2,881,021
Inventory	33,541
Deposits and Prepaid Expenses	74,469
Operating Lease Right-of-Use Assets	730,611
Property and Equipment	56,750

TOTAL ASSETS	\$ 3,853,155

LIABILITIES:

Accounts Payable	\$ 47,979
Accrued Expenses	71,980
Operating Lease Liabilities	754,476

TOTAL LIABILITIES	874,435

NET ASSETS:

Without Donor Restrictions	2,689,285
With Donor Restrictions	289,435

TOTAL NET ASSETS	2,978,720

TOTAL LIABILITIES AND NET ASSETS	\$ 3,853,155

See notes to the financial statements.

HARVEST USA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Revenues and Support:	Without Donor Restrictions	With Donor Restrictions	Total
Contributions of Cash and Other Financial Assets	\$ 1,343,076	\$ 676,565	\$ 2,019,641
Programs and Seminars	29,818		29,818
Royalty Income	3,957		3,957
Investment Return, net	257,499		257,499
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	732,110	(732,110)	0
Total Revenues and Support	<u>2,366,460</u>	<u>(55,545)</u>	<u>2,310,915</u>
Expenses:			
Program	1,351,935		1,351,935
General and Administrative	305,152		305,152
Fundraising (Development)	333,963		333,963
Total Expenses	<u>1,991,050</u>	<u>0</u>	<u>1,991,050</u>
Change in Net Assets	<u>375,410</u>	<u>(55,545)</u>	<u>319,865</u>
Net Assets, Beginning of Year	<u>2,313,875</u>	<u>344,980</u>	<u>2,658,855</u>
Net Assets, End of Year	<u>\$ 2,689,285</u>	<u>\$ 289,435</u>	<u>\$ 2,978,720</u>

See notes to the financial statements.

HARVEST USA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

Cash Flows From Operating Activities:		
Change in Net Assets		\$ 319,865
Adjustments to Reconcile Change in Net Assets		
to Net Cash Provided (Used) By Operating Activities:		
Donated Investments	\$ (64,608)	
Depreciation	18,766	
Net Realized and Unrealized (Gains) Losses	(193,432)	
Changes in Accounts Receivable	72	
Changes in Inventory	(125)	
Changes in Deposits and Prepaid Expenses	(45,681)	
Changes in Operating Lease Assets and Liabilities	5,417	
Changes in Accounts Payable	4,138	
Changes in Accrued Expenses	8,376	
	<hr/>	
Total Adjustments		(267,077)
		<hr/>
Net Cash Provided (Used) By Operating Activities		52,788
		<hr/>
Cash Flows From Investing Activities:		
Purchases of Property and Equipment	(25,890)	
Proceeds From Sales of Investments	2,642,314	
Purchases of Investments	(2,706,381)	
	<hr/>	
Net Cash Provided (Used) By Investing Activities		(89,957)
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Net Increase (Decrease) in Cash and Cash Equivalents		(37,169)
Cash and Cash Equivalents at Beginning of Year		113,932
		<hr/>
Cash and Cash Equivalents at End of Year		\$ 76,763
		<hr/> <hr/>
Supplemental Disclosures:		
Donated Investments		\$ 64,608
		<hr/> <hr/>

See notes to the financial statements.

HARVEST USA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	GENERAL AND			TOTAL
FUNCTIONAL EXPENSES:	<u>PROGRAM</u>	<u>ADMINISTRATIVE</u>	<u>FUNDRAISING</u>	<u>EXPENSES</u>
Salaries	\$ 773,843	\$ 154,065	\$ 169,244	\$ 1,097,152
Retirement	47,448	11,338	12,564	71,350
Employee Benefits	106,296	12,152	11,387	129,835
Payroll Taxes	56,765	13,249	12,723	82,737
Accounting and Legal		42,077		42,077
Bank and Credit Card Fees	547	3,364	17,109	21,020
Biblical Support Group Expenses	1,470			1,470
Business Insurance	5,031	1,073	1,003	7,107
Charitable Solicitation Fees			12,576	12,576
Conferences and Meetings	57,185	8,905	394	66,484
Consulting	12,334		21,630	33,964
Depreciation	13,428	2,773	2,565	18,766
Dues and Subscriptions	17,390	7,074	8,523	32,987
Equipment Rental and Maintenance	2,911	13,309	556	16,776
Marketing	24,693			24,693
Miscellaneous	6,022		7,466	13,488
Occupancy	109,830	22,777	20,981	153,588
Office Expense	3,762	5,229	719	9,710
Office Phone and Internet	6,897	1,424	1,317	9,638
Postage and Shipping	3,425	4,661	13,038	21,124
Printing and Publications	38,412		14,383	52,795
Recruiting Expenses		1,289		1,289
Staff Professional Development	5,613			5,613
Supplies and Resource Production	24,640			24,640
Travel	9,362	393	5,785	15,540
Volunteers	528			528
Website Updates and Maintenance	24,103			24,103
TOTAL EXPENSES	\$ 1,351,935	\$ 305,152	\$ 333,963	\$ 1,991,050

See notes to the financial statements.

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

1. HISTORY AND PURPOSE

Harvest USA was incorporated on February 5, 1992, in the Commonwealth of Pennsylvania. The Organization provides direct ministry support for individuals with sexual struggles and those impacted by them, and provides educational resources to churches to help sexual strugglers.

Harvest USA is based in Dresher, Pennsylvania.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of Harvest USA have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

Financial statement presentation follows the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958. Net assets and revenues are classified based on the existence or absence of donor-imposed restrictions. Under ASC No. 958, Harvest USA is required to report information regarding its financial position and activities according to two classes of net assets, as follows:

Without donor restrictions – Net assets available for use in general operations and not subject to donor-imposed restrictions.

With donor restrictions – Net assets subject to donor-imposed restrictions that will be satisfied by the passage of time or by fulfilling a specific purpose.

Cash and Cash Equivalents

Harvest USA considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents; however, amounts held temporarily in such accounts by independent investment managers are reported as investments.

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Investments

Investments include investments in U.S. and other government securities, corporate obligations and equities, and funds held in money market accounts by external investment managers. Securities are recorded at fair value with both realized and unrealized gains and losses recorded in the statement of activities.

Fair Value Measurements

Harvest USA follows the provisions of ASC No. 820, Fair Value Measurements and Disclosures (“ASC 820”). ASC 820 does not require additional fair value measurements, but defines fair value, establishes a framework for measuring fair value in accordance with generally accepted accounting principles and expands disclosures about fair value measurements.

Inventory

Inventory consists of books and educational resources offered for sale on the Harvest USA website and on Amazon. They are valued at the lower of cost or market on an average cost basis.

Property and Equipment and Depreciation

Property and equipment are recorded at cost, or if donated, at fair market value at the date of the gift. Harvest USA’s capitalization policy is to capitalize property and equipment when the cost exceeds \$3,000. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets ranging from 3 to 7 years, or in the case of leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term.

Leases

Harvest USA determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term. Harvest USA has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. Operating lease expense is recognized on a straight-line basis over the lease term. Harvest USA does not report ROU assets and lease liabilities for its short-term leases (leases with an initial term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Revenue Recognition

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions. 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.

Unconditional contributions are recognized as revenue when the contribution is received. Conditional contributions are recorded as refundable advances until the conditions are substantially met. When the conditions are substantially met, the contribution becomes unconditional and is recognized as revenue. Revenues from contracts or grants with governmental or nongovernmental funding agencies are considered conditional contributions. Conditions are met when services have been provided or as costs are incurred, as appropriate to a specific grant or contract.

Revenues from programs and seminars are recognized upon the transfer of control of promised products and/or services to customers in an amount that reflects the consideration Harvest USA expects to receive in exchange for those products and services.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Donated Materials and Services

Donated marketable securities and other noncash donations are recorded as contributions at their estimated fair values at the date of donation. Contributed services are reported as contributions at their fair value if such services create or enhance nonfinancial assets or would have been purchased if not provided by donation, require special skills, and are provided by individuals possessing such specialized skills. No amounts have been recognized for the value of contributed services for the year ended June 30, 2025.

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

Advertising Costs

The policy of Harvest USA is to expense all advertising costs at the time they are incurred.

Expense Allocation

Administration and general expenses include those expenses for supporting activities of the organization that are not directly identifiable with one or more program or fundraising activities. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Those expenses include salaries, employee benefits, payroll taxes, business insurance, depreciation, equipment rental and maintenance, occupancy, office expense, office phone and internet, and website updates and maintenance. Salaries, employee benefits and payroll taxes are allocated based on estimates of time and effort; business insurance, depreciation, equipment rental and maintenance, occupancy, office expense, office phone and internet, and website updates and maintenance are allocated based on estimates of usage.

Income Tax Status

Harvest USA is recognized as an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (the "Code") whereby only unrelated business income, as defined by Section 512(a)(1) of the Code, is subject to federal income tax. In addition, Harvest USA qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(1).

ASC No. 740 Income Taxes ("ASC 740") clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements, and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There were no uncertain income tax positions identified that would have a material effect on the financial statements for the year ended June 30, 2025.

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.

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

3. CASH AND CASH EQUIVALENTS

At June 30, 2025 cash and cash equivalents is composed of:

Petty Cash	\$ 431
Demand deposits	<u>76,332</u>
Total	\$ <u>76,763</u>

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

At June 30, 2025 investments consist of:

Money Market Funds	\$ 40,381
Exchange-Traded Funds	2,404,538
Mutual Funds	<u>436,102</u>
Total	\$ <u>2,881,021</u>

Harvest USA adopted ASC 820 as discussed in Note 2. This standard defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. ASC 820 establishes a valuation hierarchy for disclosure of the inputs to valuation used to measure fair value. This hierarchy prioritizes the inputs into three broad levels as follows. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable for the asset or liability, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument. Level 3 inputs are unobservable inputs based upon assumptions used to measure assets and liabilities at fair value. A financial asset or liability's classification within the hierarchy is determined based on the lowest level of input that is significant to the fair value measurement.

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS, (continued)

The following table presents information as of June 30, 2025, about Harvest USA's financial assets that are measured at fair value on a recurring basis, according to the valuation techniques used to determine their fair values.

	Quoted Prices in Active Markets <u>(Level 1)</u>	Other Observable Inputs <u>(Level 2)</u>	Other Unobservable Inputs <u>(Level 3)</u>	Total Fair Value
Assets				
Money Market Funds	\$ 40,381	\$ 0	\$ 0	\$ 40,381
Exchange-Traded Funds				
Cash Equivalents	154,146	0	0	154,146
Fixed Income	913,732	0	0	913,732
Equities	1,257,144	0	0	1,257,144
Other	79,516	0	0	79,516
Mutual Funds				
Equities	120,363	0	0	120,363
Other	<u>315,739</u>	<u>0</u>	<u>0</u>	<u>315,739</u>
Total Assets at Fair Value	\$ <u>2,881,021</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,881,021</u>

5. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The information below reflects Harvest USA's financial assets as of the statement of financial position date, reduced by amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date.

Financial assets, at year-end:	
Cash and cash equivalents	\$ 76,763
Investments	<u>2,881,021</u>
Total financial assets	\$ 2,957,784
Less those unavailable for general expenditures within one year, due to:	
Restricted by donor with purpose restrictions	<u>(289,435)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>2,668,349</u>

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

5. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS, (continued)

Harvest USA sets a goal of having financial assets on hand to meet 90 days of normal operating expenses. As part of its liquidity management, Harvest USA has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. Harvest USA also invests its cash in excess of its daily needs in short-term investments. To manage liquidity, Harvest USA maintains a corporate credit card account with a \$25,000 credit limit.

6. PROPERTY AND EQUIPMENT

At June 30, 2025 the property and equipment and accumulated depreciation accounts consist of:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Leasehold Improvements	\$ 17,600	\$ 17,600	\$ 0
Equipment	135,659	113,799	21,860
Website	21,000	9,916	11,084
Furniture	46,145	46,145	0
Video Production Costs	<u>25,890</u>	<u>2,084</u>	<u>23,806</u>
Totals	\$ <u>246,294</u>	\$ <u>189,544</u>	\$ <u>56,750</u>

Depreciation expense for the year ended June 30, 2025 was \$18,766.

7. LEASES

Harvest USA has operating leases for office space and office equipment. Lease expense for office leases is included in occupancy and lease expense for office equipment is included in equipment rental and maintenance on the statement of functional expenses.

The equipment lease expired in January 2024, at which time it converted to a month-to-month (short-term) lease through June 2025. Subsequently, Harvest USA entered into a five-year operating lease for new office equipment, commencing in July 2025. The right-of-use asset and lease liability of \$12,756 will be recognized in the year ending June 30, 2026.

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

7. LEASES, (continued)

The operating lease for office space in Dresher, Pennsylvania is a long-term lease effective August 1, 2016 and extended through September 30, 2031. The lease term excludes two additional five-year terms, available at Harvest USA's option, which it is not reasonably certain to exercise. Therefore, the payments associated with the additional extensions are not included when assessing the value of the ROU asset and lease liability recognized as of June 30, 2025.

Harvest USA also leases office space in Maplewood, Missouri for a remote employee. The lease is a short-term lease with an initial lease term of 12 months effective January 1, 2025.

The components of lease expense for the year ended June 30, 2025 were as follows:

Operating lease expense	\$ 135,781
Short-term lease expense	<u>7,679</u>
Total lease expense	\$ <u>143,460</u>

Other information related to leases for the year ended June 30, 2025:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	\$ 130,364
Weighted average remaining lease term – operating leases	6.17 years
Weighted average discount rate – operating leases	4.25 %

Future minimum lease payments under non-cancellable operating leases with terms greater than one year are listed below as of June 30, 2025:

<u>Years Ending June 30:</u>	
2026	\$ 133,005
2027	135,222
2028	137,927
2029	140,685
2030	143,499
Later years	<u>170,843</u>
Total lease payments	861,181
Less imputed interest	<u>(106,705)</u>
Present value of lease liabilities	\$ <u>754,476</u>

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are subject to the following purpose or time restrictions:

Subject to purpose restrictions:

Internship and Staff Support	\$ 51,966
Women's Ministry	69,372
Parent's and Family Ministry	62,825
Rebranding Project	37,666
Director of Marketing	65,722
Women's Conferences	<u>1,884</u>
Total net assets with donor restrictions	\$ <u>289,435</u>

9. NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of other events specified by donors.

Purposes for which restrictions were accomplished:

Internship and Staff Support	\$ 478,973
Men's Ministry	57,241
Women's Ministry	61,285
Parent's and Family Ministry	3,970
Next Generation Resources	23,262
Rebranding Project	12,334
Director of Marketing	84,278
Women's Conferences	<u>10,767</u>
Total restrictions released	\$ <u>732,110</u>

10. RELATED PARTY TRANSACTION

During the year ended June 30, 2025, video production services were provided by a company that is owned by the son of a board member. Total amount paid for the services was \$15,000.

HARVEST USA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

11. RETIREMENT PLAN

Harvest USA provides retirement benefits to its employees through a 403(b) deferred salary savings plan. Employees working more than twenty hours per week are eligible to participate in the plan upon satisfaction of the eligibility requirements. Pursuant to this plan, employees may contribute an amount of their compensation subject to federal government limitations. Employer contributions to the plan and employer matching contributions are discretionary. Effective July 1, 2024, the discretionary employer contribution increased from 3.25% to 5%, and the discretionary employer match increased from up to 2% to up to 3%. For the year ended June 30, 2025, total retirement contributions made by the Organization were \$71,350.

12. CONCENTRATIONS OF RISK

Deposits with Financial Institutions

Harvest USA manages deposit concentration risk by placing cash accounts with a financial institution believed by management of Harvest USA to be creditworthy. Occasionally the balances may aggregate to amounts which exceed Federal Deposit Insurance Corporation (FDIC) limits. Accordingly, those balances would have been at risk of loss in the event of nonperformance by the institution. To date, Harvest USA has not experienced losses in any of these accounts and believes it is not exposed to significant credit risk on its cash balances. At June 30, 2025, there were no uninsured cash balances.

Sources of Funds

Contributions and grants are received from many individuals, foundations and church organizations throughout North America. For the year ended June 30, 2025, one donor represented approximately 10% of total contributions.

13. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 15, 2025. This is the date these financial statements were available to be issued.