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ACCOUNTANTS & CONSULTANTS

LAMB AND LION MINISTRIES, INC.

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

DECEMBER 31, 2025 AND 2024

Lamb and Lion Ministries, Inc.
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December 31, 2025 and 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Lamb and Lion Ministries, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Lamb and Lion Ministries, Inc. (a nonprofit organization) (Ministry), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years 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 Ministry as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Ministry 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 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 Ministry's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' 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 Ministry'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 Ministry'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.

SST Accountants & Consultants

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June 29, 2026

Lamb and Lion Ministries, Inc.
Statements of Financial Position
December 31, 2025 and 2024

ASSETS

	2025	2024
Cash	\$ 1,018,436	\$ 606,179
Certificates of deposit	307,813	533,491
Contributions receivable	-	17,346
Inventory	108,042	119,796
Prepaid expenses	29,549	26,100
Deposits	125	125
Property and equipment, net	411,849	505,109
TOTAL ASSETS	\$ 1,875,814	\$ 1,808,146

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable and accrued expenses	\$ 87,426	\$ 142,980
Retirement accrual	49,183	38,817
Funds held for others	14,524	-
Deferred revenue	170	2,862
Total Liabilities	151,303	184,659

Net Assets

Without Donor Restrictions	1,570,109	1,476,667
With Donor Restrictions	154,402	146,820
Total Net Assets	1,724,511	1,623,487
TOTAL LIABILITIES AND NET ASSETS	\$ 1,875,814	\$ 1,808,146

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

Lamb and Lion Ministries, Inc.
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Support			
Contributions	\$ 3,305,265	\$ 136,476	\$ 3,441,741
Sales, net of cost of sales of \$59,014	105,231	-	105,231
Interest income	27,316	-	27,316
Other income	20,913	-	20,913
	<u>3,458,725</u>	<u>136,476</u>	<u>3,595,201</u>
Net assets released from restrictions	128,894	(128,894)	-
Total Revenues and Support	<u>3,587,619</u>	<u>7,582</u>	<u>3,595,201</u>
Expenses			
Program Services			
Outreach services	2,878,015	-	2,878,015
Missions	182,713	-	182,713
Total Program Services	<u>3,060,728</u>	<u>-</u>	<u>3,060,728</u>
Supporting Services			
Management and general	398,137	-	398,137
Fundraising	35,312	-	35,312
Total Supporting Services	<u>433,449</u>	<u>-</u>	<u>433,449</u>
Total Expenses	<u>3,494,177</u>	<u>-</u>	<u>3,494,177</u>
Change in Net Assets	93,442	7,582	101,024
Net Assets, Beginning of Year	<u>1,476,667</u>	<u>146,820</u>	<u>1,623,487</u>
Net Assets, End of Year	<u>\$ 1,570,109</u>	<u>\$ 154,402</u>	<u>\$ 1,724,511</u>

The accompanying notes are an integral part of this financial statement.

Lamb and Lion Ministries, Inc.
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Support			
Contributions	\$ 2,614,477	\$ 141,277	\$ 2,755,754
Sales, net of cost of sales of \$75,471	199,158	-	199,158
Interest income	41,069	-	41,069
Other income	15,649	-	15,649
	<u>2,870,353</u>	<u>141,277</u>	<u>3,011,630</u>
Net assets released from restrictions	89,156	(89,156)	-
Total Revenues and Support	<u>2,959,509</u>	<u>52,121</u>	<u>3,011,630</u>
Expenses			
Program Services			
Outreach services	3,233,987	-	3,233,987
Missions	246,205	-	246,205
Total Program Services	<u>3,480,192</u>	<u>-</u>	<u>3,480,192</u>
Supporting Services			
Management and general	479,804	-	479,804
Fundraising	37,345	-	37,345
Total Supporting Services	<u>517,149</u>	<u>-</u>	<u>517,149</u>
Total Expenses	<u>3,997,341</u>	<u>-</u>	<u>3,997,341</u>
Change in Net Assets	(1,037,832)	52,121	(985,711)
Net Assets, Beginning of Year	<u>2,514,499</u>	<u>94,699</u>	<u>2,609,198</u>
Net Assets, End of Year	<u>\$ 1,476,667</u>	<u>\$ 146,820</u>	<u>\$ 1,623,487</u>

The accompanying notes are an integral part of this financial statement.

Lamb and Lion Ministries, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2025

	Program Services			Supporting Services			
	Outreach Services	Missions	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
Salaries and benefits	\$ 858,018	\$ 46,856	\$ 904,874	\$ 245,360	\$ 6,248	\$ 251,608	\$ 1,156,482
Media outreach	1,741,018	-	1,741,018	-	-	-	1,741,018
Missions	-	116,793	116,793	-	-	-	116,793
Meetings and conferences	33,462	-	33,462	-	-	-	33,462
Information technology and communication	76,003	6,700	82,703	19,137	959	20,096	102,799
Depreciation and amortization	71,914	6,992	78,906	19,975	999	20,974	99,880
Professional services	7,497	729	8,226	38,527	26,050	64,577	72,803
Occupancy	50,217	3,876	54,093	15,544	554	16,098	70,191
Bank and credit card charges	-	-	-	47,275	-	47,275	47,275
Furniture and equipment	6,860	-	6,860	887	445	1,332	8,192
Prophecy partner expenses	27,705	-	27,705	-	-	-	27,705
Miscellaneous	1,149	363	1,512	947	-	947	2,459
Advertising and promotion	-	-	-	9,324	-	9,324	9,324
Supplies	4,172	404	4,576	1,161	57	1,218	5,794
	<u>\$ 2,878,015</u>	<u>\$ 182,713</u>	<u>\$ 3,060,728</u>	<u>\$ 398,137</u>	<u>\$ 35,312</u>	<u>\$ 433,449</u>	<u>\$ 3,494,177</u>

The accompanying notes are an integral part of this financial statement.

Lamb and Lion Ministries, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2024

	Program Services			Supporting Services			
	Outreach Services	Missions	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
Salaries and benefits	\$ 929,484	\$ 49,312	\$ 978,796	\$ 266,402	\$ 6,575	\$ 272,977	\$ 1,251,773
Media outreach	1,885,165	-	1,885,165	-	-	-	1,885,165
Missions	-	173,657	173,657	-	-	-	173,657
Meetings and conferences	150,974	-	150,974	-	-	-	150,974
Information technology and communication	91,156	8,277	99,433	23,647	1,182	24,829	124,262
Depreciation and amortization	70,813	6,885	77,698	19,670	984	20,654	98,352
Professional services	11,387	1,107	12,494	42,708	27,535	70,243	82,737
Occupancy	45,007	3,593	48,600	13,781	513	14,294	62,894
Bank and credit card charges	-	-	-	48,149	-	48,149	48,149
Furniture and equipment	15,102	-	15,102	8,580	445	9,025	24,127
Prophecy partner expenses	24,870	-	24,870	-	-	-	24,870
Miscellaneous	2,063	2,600	4,663	45,654	-	45,654	50,317
Advertising and promotion	-	-	-	9,000	-	9,000	9,000
Supplies	7,966	774	8,740	2,213	111	2,324	11,064
	<u>\$ 3,233,987</u>	<u>\$ 246,205</u>	<u>\$ 3,480,192</u>	<u>\$ 479,804</u>	<u>\$ 37,345</u>	<u>\$ 517,149</u>	<u>\$ 3,997,341</u>

The accompanying notes are an integral part of this financial statement.

Lamb and Lion Ministries, Inc.
Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities		
Change in Net Assets	\$ 101,024	\$ (985,711)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	99,880	98,352
Reinvested interest on certificates of deposit	(22,990)	(22,172)
Changes in operating assets and liabilities:		
Contributions receivable	17,346	(17,346)
Inventory	11,754	(1,053)
Prepaid expenses	(3,449)	(4,309)
Accounts payable and accrued expenses	(55,554)	82,372
Retirement accrual	10,366	(39,718)
Funds held for others	14,524	-
Deferred revenue	(2,692)	(3,628)
Net Cash Provided by (Used in) Operating Activities	<u>170,209</u>	<u>(893,213)</u>
Cash Flows From Investing Activities		
Purchase of property and equipment	(6,620)	(49,300)
Proceeds from certificates of deposit	248,668	-
Net Cash Provided by (Used in) Investing Activities	<u>242,048</u>	<u>(49,300)</u>
Change in Cash	412,257	(942,513)
Cash, Beginning of Year	<u>606,179</u>	<u>1,548,692</u>
Cash, End of Year	<u><u>\$ 1,018,436</u></u>	<u><u>\$ 606,179</u></u>

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

Lamb and Lion Ministries, Inc.
Notes to the Financial Statements
December 31, 2025 and 2024

Note 1: Summary of Significant Accounting Policies

The summary of significant accounting policies of Lamb and Lion Ministries, Inc. (Ministry) is presented to assist in understanding the financial statements. The financial statements and notes are representations of the Ministry's management, who is responsible for the fairness and objectivity embodied in the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America (GAAP) and have been consistently applied in the preparation of the financial statements.

Organization

The Ministry was founded in 1980 as a non-denominational independent ministry. The Ministry does not seek to convert people to any particular ministry. The Ministry is governed by a board of twelve trustees who come from a variety of Christian fellowships. The trustees establish all the policies of the Ministry and meet regularly to review the Ministry's operations.

The Ministry currently operates from its sole location in Texas with the administration and management of the Ministry located in Princeton, Texas.

The Ministry believes in operating debt free. All the Ministry's land, buildings and equipment are paid for in full. The Ministry is supported primarily through donor contributions.

Financial Statement Presentation

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net Assets Without Donor Restrictions - Net assets not subject to donor-imposed stipulations. Net assets without donor restrictions may be designated for specific purposes by action of the board of trustees.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed stipulations that may or will be met by actions of the Ministry and/or the passage of time.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Ministry to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a board of trustees approved spending policy. As of December 31, 2025 and 2024, no such net asset restrictions existed.

Revenues are reported as increases in net assets without donor restrictions unless use of the related asset is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses are reported as increases or decreases in net assets without donor restrictions, unless their use is restricted by explicit donor stipulation or by law. Expirations of net assets with donor restrictions (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Lamb and Lion Ministries, Inc.
Notes to the Financial Statements
December 31, 2025 and 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Cash

The Ministry considers all highly liquid investments with original maturity dates of three months or less to be cash equivalents. The Ministry had no cash equivalents as of December 31, 2025 and 2024. The Ministry places its cash, which, at times, may exceed federally insured limits, with high-credit quality financial institutions. The Ministry has not experienced any losses on such amounts.

Certificates of Deposit

Certificates of deposit with original maturity dates of more than three months when purchased are recorded as certificates of deposit. Certificates of deposit are valued at face value plus accrued interest. The Ministry has two certificates of deposit with interest rates of 4.05% and 4.04% and maturity dates of May 6, 2026 and April 29, 2026, respectively. Subsequent to year-end, one certificate of deposit was not renewed, and the funds were transferred into the Ministry's money market account. The other certificate of deposit was partially renewed for \$200,000, and the remaining funds were transferred into the Ministry's money market account.

Inventory

Inventory is stated at cost. Inventory consists of product supplies and finished goods (primarily books and publication materials).

Property and Equipment

Property and equipment are recorded at costs or, if donated, at estimated fair market value at the date of donation, less accumulated depreciation and amortization. Property and equipment in excess of \$3,000 with a useful life of more than one year are capitalized. Maintenance and repairs, which do not improve or extend the lives of the respective assets, are expensed when incurred. When property and equipment are sold or otherwise disposed of, the asset and related accumulated depreciation and amortization are removed, and any gain or loss is recorded. Depreciation and amortization have been computed using the straight-line method over the estimated useful lives of the assets as follows:

Buildings	15-40 years
Vehicles	4-10 years
Furniture and equipment	5-15 years

Impairment of Long-Lived Assets

The Ministry regularly evaluates its long-lived assets for indicators of possible impairment. Should impairment exist, the impairment loss would be measured based on the excess carrying value of the asset over its fair value. No impairment losses were recognized for the years ended December 31, 2025 and 2024.

Contributions Receivable

Contributions receivable consist of unconditional promises to give from various donors. At December 31, 2025, there were no contributions receivable. At December 31, 2024, one donor accounted for 100% of total contributions receivable. Management has deemed contributions receivable are fully collectible.

Lamb and Lion Ministries, Inc.
Notes to the Financial Statements
December 31, 2025 and 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Funds Held for Others

The Ministry acts as a fiscal agent for certain programs and projects. Funds received in these arrangements are held on behalf of third parties and are not considered revenue of the Ministry.

The Ministry records these amounts as cash and a corresponding liability until the funds are disbursed. As of December 31, 2025, the Ministry held \$14,524 of such funds.

Revenue Recognition

The Ministry recognizes contributions when cash, securities or other assets, or an unconditional promise to give is received. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amount expected to be collected. All contributions are considered available for unrestricted use unless specifically restricted by the donor. 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 met.

Sales and program income are recognized as the Ministry satisfies its performance obligations. Revenue is reported at the amount of consideration to which the Ministry expects to be entitled in exchange for providing program services or promised products to customers under Financial Accounting Standards Board (FASB), *Accounting Standards Codification* (ASC) Topic 606, *Revenue from Contracts with Customers*. The Ministry determines the transaction price based on standard charges for services provided or product sales. Program income paid in advance is classified as deferred revenue until the services have been provided.

At December 31, 2023, deferred revenue was \$6,490.

Contributed Nonfinancial Assets

Contributions of nonfinancial assets are recognized as revenue and expenses at their estimated fair value at the date of receipt.

Donated services are recognized as contributions 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 the Ministry. There was no revenue recognized from donated services for the years ended December 31, 2025 and 2024. However, many individuals volunteer their time and perform a variety of tasks that help the Ministry. The value of this contributed time is not reflected in the Ministry's financial statements because it does not meet the above criteria.

For the years ended December 31, 2025 and 2024, there were no contributed nonfinancial assets.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses which are allocated on the basis of estimates of time, effort, and utilization include salaries and benefits, information technology and communication, occupancy, and depreciation and amortization. All other natural expense categories using the key concept of direct conduct or direct supervision are charged to the benefiting program or supporting service.

Lamb and Lion Ministries, Inc.
Notes to the Financial Statements
December 31, 2025 and 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Leases

The Ministry determines if a contract is classified as a lease at the contract's inception. Lease agreements are evaluated to determine whether the lease is a finance or operating lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the net present value of lease payments over the remaining lease term. The Ministry's leases do not provide an implicit rate; therefore, the Ministry has elected to use a risk-free rate as its incremental borrowing rate, based on the information available at the commencement date to determine the present value of the lease payments over the remaining lease term. Leases with an initial term of 12 months or less are not recorded on the accompanying statement of financial position and are recognized as lease expense on a straight-line basis over the lease term. The Ministry had no long-term operating or finance leases for the years ended December 31, 2025 and 2024.

Income Taxes

The Ministry is exempt from federal income taxes under Section 501(a) of the Internal Revenue Code (IRC) of 1986, as amended, as an organization described in Section 501(c)(3) of the IRC. The Ministry has been classified as an organization that is not a private foundation under IRC Section 509(a)(3), and as such, contributions to the Ministry qualify for deductions as charitable contributions. However, income generated from activities unrelated to the Ministry's exempt purpose is subject to tax under IRC Section 511. The Ministry generated no income from activities unrelated to its exempt purpose for the years ended December 31, 2025 and 2024.

Accounting for Uncertainty in Income Taxes

Management has concluded that any tax positions that would not meet the more-likely-than-not criterion of FASB ASC Topic 740-10, *Accounting for Income Taxes*, would be immaterial to the financial statements taken as a whole. Accordingly, the accompanying financial statements do not include any provision for uncertain tax positions, and no related interest or penalties have been recorded in the statement of activities and changes in net assets or accrued in the statement of financial position. Federal and state tax returns of the Ministry are generally open to examination by the relevant taxing authorities for a period of three years from the date the returns are filed.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. It is at least reasonably possible that the significant estimates used will change within the next year. Actual results could differ from estimates.

Date of Management's Review

The Ministry has evaluated subsequent events through June 29, 2026, the date the financial statements were available to be issued.

Lamb and Lion Ministries, Inc.
Notes to the Financial Statements
December 31, 2025 and 2024

Note 2: Property and Equipment

Property and equipment at December 31, 2025 and 2024 were as follows:

	<u>2025</u>	<u>2024</u>
Land	\$ 22,500	\$ 22,500
Buildings	682,455	668,835
Vehicles	54,841	54,841
Furniture and equipment	552,528	552,528
Construction in progress	-	7,000
	<u>1,312,324</u>	<u>1,305,704</u>
Less: accumulated depreciation and amortization	<u>(900,475)</u>	<u>(800,595)</u>
	<u><u>\$ 411,849</u></u>	<u><u>\$ 505,109</u></u>

Note 3: Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following at December 31, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
General Mission	\$ 70,332	\$ 53,096
Israel Mission	30,610	45,076
Scholarships	53,460	48,648
	<u><u>\$ 154,402</u></u>	<u><u>\$ 146,820</u></u>

Net assets released from donor restrictions during the years ended December 31, 2025 and 2024 were as follows:

	<u>2025</u>	<u>2024</u>
General Mission	\$ 53,726	\$ 13,992
Israel Mission	75,168	75,164
	<u><u>\$ 128,894</u></u>	<u><u>\$ 89,156</u></u>

Certain prior-year amounts within net assets with donor restrictions have been reclassified to conform to the current-year presentation. These reclassifications had no effect on total net assets with donor restrictions or the change in net assets.

Lamb and Lion Ministries, Inc.
Notes to the Financial Statements
December 31, 2025 and 2024

Note 4: Retirement

The Ministry offers a retirement benefit to each of its employees. In order to qualify, the employee must meet the following vesting stipulations.

- Retire or resign under favorable circumstances, and with a minimum two-week notice
- Work a minimum of 5-years at the Ministry

Upon retirement, the Ministry will pay one-month salary plus \$100 per year of service. Employees with longevity greater than twenty years will receive \$200 per year of service. As of December 31, 2025 and 2024, the Ministry has accrued approximately \$49,000 and \$39,000, respectively, for retirement benefits.

Note 5: Liquidity

As part of the Ministry's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The policy is that monthly revenues are to cover monthly expenses. Monthly revenues and expenditures are deposited in and deducted from the operating accounts.

In addition, the Ministry is supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Ministry must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year.

The following reflects the Ministry's financial assets, reduced by the amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statements of financial position date.

	<u>2025</u>	<u>2024</u>
Financial assets		
Cash	\$ 1,018,436	\$ 606,179
Certificates of deposit	307,813	533,491
Contributions receivable	<u>-</u>	<u>17,346</u>
Total financial assets	1,326,249	1,157,016
Less amounts not available for general expenditures within one year to:		
Donor-imposed restrictions	<u>(154,402)</u>	<u>(146,820)</u>
Net financial assets available to meet cash needs for general expenditures within one year	\$ <u>1,171,847</u>	\$ <u>1,010,196</u>