

**THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)**

**FINANCIAL STATEMENTS
AND
AUDITORS' REPORT**

DECEMBER 31, 2021 AND 2020



Skody Scot & Company, CPAs, P.C.

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INDEPENDENT AUDITORS' REPORT

To: The Board of Directors of
The Shabbat Project, Inc.
(d/b/a OneTable)

Opinion

We have audited the financial statements of The Shabbat Project, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of The Shabbat Project, Inc. as of December 31, 2021 and 2020, 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.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Shabbat Project, Inc. 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 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 Shabbat Project, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are 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 could reasonably be expected to influence the judgement made by a reasonable user based on these 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 Shabbat Project, Inc.'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 Shabbat Project, Inc.'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.

Skody Scot & Company, CPAs, P.C.

New York, NY
August 19, 2022

**THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)**

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**THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
Cash	\$ 2,631,274	\$ 1,806,257
Contributions receivable	3,994,745	2,420,308
Program revenue receivable	78,593	19,740
Prepaid expenses	-	3,970
Property and equipment, net	22,438	66,045
Security deposits	18,020	15,883
	\$ 6,745,070	\$ 4,332,203
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 45,290	\$ 51,565
Deferred revenue	32,866	55,200
Total liabilities	78,156	106,765
Commitments and contingencies (see notes)		
Net Assets:		
Without donor restrictions	2,550,189	1,248,542
With donor restrictions	4,116,725	2,976,896
Total net assets	6,666,914	4,225,438
Total liabilities and net assets	\$ 6,745,070	\$ 4,332,203

See accompanying notes to the financial statements.

THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
STATEMENTS OF ACTIVITIES
YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenues:						
Contributions	\$ 3,539,346	\$ 4,071,893	\$ 7,611,239	\$ 2,715,173	\$ 1,355,553	\$ 4,070,726
Program service revenue	295,273	-	295,273	282,091	-	282,091
Contributions in-kind	68,062	-	68,062	5,550	-	5,550
Net assets released from restriction:						
Satisfaction of purpose restrictions	1,242,064	(1,242,064)	-	1,108,807	(1,108,807)	-
Expiration of time restrictions	1,690,000	(1,690,000)	-	1,450,000	(1,450,000)	-
Total support and revenues	<u>6,834,745</u>	<u>1,139,829</u>	<u>7,974,574</u>	<u>5,561,621</u>	<u>(1,203,254)</u>	<u>4,358,367</u>
Expenses:						
Program services	4,500,854	-	4,500,854	4,236,642	-	4,236,642
Management and general	656,566	-	656,566	578,052	-	578,052
Fundraising	375,678	-	375,678	430,165	-	430,165
Total expenses	<u>5,533,098</u>	<u>-</u>	<u>5,533,098</u>	<u>5,244,859</u>	<u>-</u>	<u>5,244,859</u>
Increase/(decrease) in net assets	1,301,647	1,139,829	2,441,476	316,762	(1,203,254)	(886,492)
Net assets, beginning of year	1,248,542	2,976,896	4,225,438	931,780	4,180,150	5,111,930
Net assets, end of year	<u>\$ 2,550,189</u>	<u>\$ 4,116,725</u>	<u>\$ 6,666,914</u>	<u>\$ 1,248,542</u>	<u>\$ 2,976,896</u>	<u>\$ 4,225,438</u>

See accompanying notes to the financial statements.

THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
STATEMENT OF EXPENSES
YEAR ENDED DECEMBER 31, 2021

	Program Services	Management and General	Fundraising	Total Expenses
Personnel costs:				
Salaries	\$ 1,564,811	\$ 239,168	\$ 273,878	\$ 2,077,857
Payroll taxes and benefits	439,683	67,201	76,956	583,840
Total personnel costs	<u>2,004,494</u>	<u>306,369</u>	<u>350,834</u>	<u>2,661,697</u>
Direct expenses:				
Consultants and contractors	319,637	88,990	1,875	410,502
Depreciation and amortization	43,200	407	-	43,607
Dinner nourishment	1,440,925	-	-	1,440,925
Insurance	7,370	8,144	1,290	16,804
Miscellaneous	3,443	76,496	603	80,542
Platform development & maintenance	390,889	-	-	390,889
Professional fees	-	157,755	-	157,755
Promotion and education	111,338	-	-	111,338
Rent and utilities	62,559	9,562	10,949	83,070
Supplies	24,872	-	-	24,872
Telephone and communications	57,860	8,843	10,127	76,830
Travel and meetings	34,267	-	-	34,267
Total direct expenses	<u>2,496,360</u>	<u>350,197</u>	<u>24,844</u>	<u>2,871,401</u>
Total expenses	<u>\$ 4,500,854</u>	<u>\$ 656,566</u>	<u>\$ 375,678</u>	<u>\$ 5,533,098</u>

See accompanying notes to the financial statements.

**THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
STATEMENT OF EXPENSES
YEAR ENDED DECEMBER 31, 2020**

	Program Services	Management and General	Fundraising	Total Expenses
Personnel costs:				
Salaries	\$ 1,841,006	\$ 268,432	\$ 307,622	\$ 2,417,060
Payroll taxes and benefits	394,953	57,586	65,995	518,534
Total personnel costs	<u>2,235,959</u>	<u>326,018</u>	<u>373,617</u>	<u>2,935,594</u>
Direct expenses:				
Bad debt	-	6,250	-	6,250
Consultants and contractors	198,150	78,151	30,600	306,901
Depreciation and amortization	64,300	407	-	64,707
Dinner nourishment	1,146,677	-	-	1,146,677
Insurance	8,307	1,211	1,389	10,907
Miscellaneous	3,451	55,263	577	59,291
Platform development & maintenance	315,753	-	-	315,753
Professional fees	-	90,043	-	90,043
Promotion and education	87,135	-	-	87,135
Rent and utilities	94,150	13,727	15,732	123,609
Supplies	18,117	-	-	18,117
Telephone and communications	49,378	6,982	8,250	64,610
Travel and meetings	15,265	-	-	15,265
Total direct expenses	<u>2,000,683</u>	<u>252,034</u>	<u>56,548</u>	<u>2,309,265</u>
Total expenses	<u>\$ 4,236,642</u>	<u>\$ 578,052</u>	<u>\$ 430,165</u>	<u>\$ 5,244,859</u>

See accompanying notes to the financial statements.

**THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Increase/(decrease) in net assets	\$ 2,441,476	\$ (886,492)
Adjustments for non-cash items included in operating activities:		
Bad debt	-	6,250
Depreciation and amortization	43,607	64,707
Discount on contributions receivable	93,440	1,574
Amortization of discount on contributions receivable	(2,669)	(104,957)
Changes in assets and liabilities:		
Contributions receivable	(1,665,208)	1,756,275
Program revenue receivable	(58,853)	(19,740)
Prepaid expenses	3,970	-
Security deposits	(2,137)	7,849
Accounts payable and accrued expenses	(6,275)	(37,666)
Deferred revenue	(22,334)	55,200
Net cash provided/(used) by operating activities	<u>825,017</u>	<u>843,000</u>
Cash flows from investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash	825,017	843,000
Cash at beginning of year	<u>1,806,257</u>	<u>963,257</u>
Cash at end of year	<u><u>\$ 2,631,274</u></u>	<u><u>\$ 1,806,257</u></u>

See accompanying notes to the financial statements.

**THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
NOTES TO FINANCIAL STATEMENTS**

Note 1 - Summary of Significant Accounting Policies

The Organization

The Shabbat Project, Inc. (Organization), a not-for-profit organization, was incorporated in the State of Delaware on January 31, 2014. On January 16, 2015, the Organization filed a doing-business-as (d/b/a) application with the State of Delaware and received a certificate to operate under the name OneTable. The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal, state or local income taxes has been recorded for related-exempt income. The Organization primarily receives its support from contributions.

The Organization was established to encourage Jewish young adults to explore the celebration and enduring practice of Friday night Shabbat dinner as an opening to Jewish meaning, joy, and connection.

Basis of Accounting

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

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 the reported revenues and expenses. Actual results could differ from those estimates.

Receivables

Receivables that are expected to be collected within one year are recorded at their net realizable value. Receivables that are expected to be collected in future years are recorded at the present value of estimated future cash flows. The allowance for bad debt is maintained at a level that, in management's judgment, is adequate to absorb uncollectible receivables. The amount of the allowance is based on prior years' experience and management's analysis of individual balances. As of December 31, 2021 and 2020, management has determined that future bad debts are likely to be immaterial and has not recorded an allowance for bad debt.

Property and Equipment

The Organization capitalizes certain property and equipment with estimated lives of three years or more. Property and equipment are stated at cost, less accumulated depreciation and amortization. Depreciation of equipment is computed by the straight-line method over estimated useful lives ranging from three to five years. Amortization of social dining platform and app costs is computed by the straight-line method over an estimated useful life of five years. Expenditures for repairs and maintenance are expensed as incurred and major renewals and betterments are capitalized.

THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
NOTES TO FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies (Continued)

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. This classification includes net assets designated by the board or management for a specified purpose.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature (endowment), where the donor stipulates that resources be maintained in perpetuity.

Revenue Recognition

The Organization recognizes contributions when cash, noncash assets, or unconditional promises to give are received. Nonfinancial assets are valued based upon the type of asset that is received. Conditional promises to give, which have a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met. Amounts received prior to the meeting of these conditions, if any, are reported as refundable advances in the statements of financial position. At December 31, 2021, the Organization did not have any conditional pledges that were not recognized. At December 31, 2020, contributions totaling \$100,000 had not been recognized in the accompanying statements of activities because the conditions on which they depend had not been met. The recognition of these contributions was conditioned upon the Organization raising matching contributions.

Contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted for a purpose by the donor are reported as support with donor restrictions and increases in net assets with donor restrictions. Contributions received with donor restrictions that are met in the same reporting period are reported as support without donor restrictions and increases in net assets without donor restrictions. When a restriction expires (either a stipulated time period ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions.

During the year ended December 31, 2020, the Organization received \$414,600 of Paycheck Protection Program funds from the U.S. Small Business Administration. Management determined that the correct model to follow was the grant model and that the purpose-related conditions imposed on the grant were met by year-end. Therefore, the full amount was recognized as revenue and included with contributions in the statement of activities for the year ended December 31, 2020.

THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
NOTES TO FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

During the year ended December 31, 2021, the Organization was awarded \$581,336 of employee retention credits and \$8,265 of healthcare credits from the U.S. Treasury. The amounts are reported as reductions in salaries expense and employee benefits expense for the year ended December 31, 2021.

Program service revenue relates to fees received in exchange for program services and consists primarily of training and seminars fees, platform licensing fees, and fees to attend select Shabbat dinners. The Organization recognizes program service revenue as follows:

- Training, seminar, and other related services have multiple performance obligations, including curriculum development, providing training/seminar sessions, and dinner management. Revenue is generally recognized at specific points in time as each performance obligation is satisfied.
- Platform licensing arrangements meet the criteria to be treated as service agreements. The performance obligations of providing access to the hosted application and stand-ready technical support are simultaneously received and consumed by the customer; therefore, the revenue is recognized ratably over the term of the arrangement.
- Dinner and other event fees typically contain a single delivery/service element. Revenue is recognized at a single point in time when the dinner or event takes place.

The Organization rarely has to issue refunds, so no allowance is deemed necessary. Any program service revenue received which has not been earned is recorded as deferred revenue.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The Organization allocates salaries, payroll taxes and benefits, and consultants based on estimated time and effort. Other expenses, such as rent, utilities, telephone, and communications, are allocated based on usage. The Organization classifies expenses, which are not directly related to a specific program, as Management and General expenses.

THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
NOTES TO FINANCIAL STATEMENTS

Note 2 - Contributions Receivable

As of December 31, 2021 and 2020, contributions receivable are expected to be received in the following periods:

	<u>2021</u>	<u>2020</u>
In one year or less	\$ 2,078,858	\$ 2,353,650
Between one and two years	1,010,000	60,000
Between two and three years	<u>1,000,000</u>	<u>10,000</u>
	4,088,858	2,423,650
Less: discount	<u>(94,113)</u>	<u>(3,342)</u>
	<u>\$ 3,994,745</u>	<u>\$ 2,420,308</u>

Contributions have been discounted at annual rates of interest ranging from 3% - 5%.

Note 3 - Property and Equipment

Property and equipment by major class consisted of the following at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Equipment	\$ 1,221	\$ 1,221
Social dining platform and app	321,500	321,500
Less: Accumulated depreciation and amortization	<u>(300,283)</u>	<u>(256,676)</u>
	<u>\$ 22,438</u>	<u>\$ 66,045</u>

Note 4 - Concentrations

The Organization maintains its cash with a major financial institution. The Federal Deposit Insurance Corporation (FDIC) insures bank deposits up to \$250,000 per financial institution. At times, the balance of the account exceeded the insured limit during the years ended December 31, 2021 and 2020.

During the year ended December 31, 2021, approximately 36% of the Organization's total revenue was provided by one major contributor. It is always possible that benefactors, grantors, or contributors might be lost in the near term. In the event funding is terminated or significantly reduced, the Organization's ability to continue providing its programs at the current level of service would be greatly diminished.

THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
NOTES TO FINANCIAL STATEMENTS

Note 5 - Net Assets With Donor Restrictions

As of December 31, 2021 and 2020, net assets with donor restrictions are available as follows:

	<u>2021</u>	<u>2020</u>
Atlanta programs	\$ 1,320	\$ 133,200
Baltimore programs	12,500	-
Bay area programs	121,150	147,500
Boston programs	-	200,000
Chicago programs	227,500	105,491
Colorado programs	36,800	11,800
Washington, DC programs	50,000	74,750
Los Angeles programs	37,500	10,000
Miami programs	-	163,732
New York programs	75,000	41,250
Sub-hub programs	192,495	171,747
Non-hub programs	50,000	98,426
OneTable Plus	200	-
Jewish learning programs	27,700	-
Powered By OneTable	100,000	-
Diversity and inclusion initiatives	-	20,000
Research and evaluation	-	34,000
Why Be Jewish? program	-	75,000
Talent Compass project	50,000	-
2021 activities	-	1,690,000
2022 activities	1,228,000	-
2023 activities	968,523	-
2024 activities	938,037	-
	<u>\$ 4,116,725</u>	<u>\$ 2,976,896</u>

Note 6 - Pension Plan

In 2015, the Organization adopted a qualified deferred compensation plan under section 403(b) of the Internal Revenue Code. Under the plan, employees may elect to defer a portion of their salary, subject to Internal Revenue Service limits. The plan requires the Organization to make matching contributions equal to 100% of an employee's deferrals not to exceed 5% of the employee's compensation. The Organization may also make discretionary contributions. Employees are eligible for the plan on the first of the month following one year of employment. Employee deferrals and required employer matching contributions are 100% vested to the plan. Employer discretionary contributions vest over five years. During the years ended December 31, 2021 and 2020, the Organization contributed \$75,357 and \$64,298, respectively, to the plan.

THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
NOTES TO FINANCIAL STATEMENTS

Note 7 - Contributions In-Kind

The Organization received contributions in-kind that meet the criteria for being recognized in accordance with GAAP. For the years ended December 31, 2021 and 2020, amounts recognized in the statements of activities are as follows:

	<u>2021</u>	<u>2020</u>
Legal services – various administrative legal matters	\$ 68,062	\$ -
Dining and event services – used for programmatic activities	-	5,550
Total contributions in-kind	<u>\$ 68,062</u>	<u>\$ 5,550</u>

The contributions in-kind received during the years ended December 31, 2021 and 2020, did not have any donor-imposed restrictions.

The valuation techniques used by the Organization for each contribution in-kind received are as follows:

- Legal services - the fair value is estimated using current rates for similar legal services.
- Dining and event services - the fair value is estimated using the cost that is charged to the general public for similar services.

Note 8 - Revenue from Contracts with Customers

Detail of revenue from contracts with customers during the years ended December 31, 2021 and 2020, is as follows:

	<u>2021</u>	<u>2020</u>
Training, seminar, and other related fees	\$ 137,528	\$ 160,904
Platform licensing fees	150,539	88,375
Dinner and other event fees	7,206	32,812

The following table provides information about significant changes in the contract liabilities for the years ended December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Deferred licensing fees, beginning of year	\$ 55,200	\$ -
Revenue recognized that was included in deferred licensing fees at beginning of year	(55,200)	-
Increases in deferred licensing fees due to cash received during the period	<u>32,866</u>	<u>55,200</u>
Deferred licensing fees, end of the year	<u>\$ 32,866</u>	<u>\$ 55,200</u>

**THE SHABBAT PROJECT, INC.
(D/B/A ONETABLE)
NOTES TO FINANCIAL STATEMENTS**

Note 9 - Income Taxes

The Organization is generally exempt from income taxes; however, starting in 2021, it will pay income taxes on net income derived from unrelated business activities. Platform licensing revenue received from non-exempt entities is subject to tax on unrelated business income. During the year ended December 31, 2021, the Organization did not record an estimate for tax expense due to immateriality. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The 2021 tax return may be subject to tax examination by various tax agencies.

Note 10 - Pre-Litigation

The Organization is a respondent in a pre-litigation matter. Any future deductible related to this claim has been deemed immaterial and will be reported as insurance expense on the statements of expenses once incurred. The outcome of this pre-litigation matter and any litigation liabilities that may arise from it cannot be determined as of the date of the audit report.

Note 11 - Liquidity and Availability of Financial Assets

The Organization regularly monitors liquidity required to meet its operating needs and other obligations as they come due. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities to be general expenditures. Amounts available for general expenditures over a 12-month period include donor-restricted amounts that are available for ongoing programmatic and support expenditures.

The following reflects the Organization's financial assets, as of December 31, 2021 and 2020, reduced by amounts not available for general use within one year because of contractual, donor-imposed, or internal restrictions and designations:

	<u>2021</u>	<u>2020</u>
Financial assets:		
Cash	\$ 2,631,274	\$ 1,806,257
Receivables	<u>4,073,338</u>	<u>2,440,048</u>
Total financial assets	6,704,612	4,246,305
Less those unavailable for general expenditures within one year:		
Receivables collectible beyond one year	<u>(1,915,887)</u>	<u>(66,658)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 4,788,725</u>	<u>\$ 4,179,647</u>

Note 12 - Subsequent Events

Subsequent events were evaluated for potential additional disclosures through August 19, 2022, which is the date the financial statements were available to be issued.