



**Healthy Kids/Brighter Future
d/b/a Healthy Learners**

Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Independent Auditor's Report

Board of Directors
Healthy Kids/Brighter Future
d/b/a Healthy Learners
Brunswick, Maine

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Healthy Kids/Brighter Future d/b/a Healthy Learners which comprise the consolidated statements of financial position as of June 30, 2020 and 2019, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Healthy Kids/Brighter Future d/b/a Healthy Learners as of June 30, 2020 and 2019, and the consolidated changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

Emphasis of Matter

As discussed in Note 1 to the consolidated financial statements, Healthy Kids/Brighter Future d/b/a Healthy Learners adopted the amendments in Accounting Standards Update (ASU) No. 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made as of and for the year ended 2020.

Wipfli LLP

Wipfli LLP
South Portland, Maine
December 8, 2020

Healthy Kids/Brighter Future d/b/a Healthy Learners

Consolidated Statements of Financial Position

<i>As of June 30,</i>	2020	2019
Assets		
Cash and cash equivalents	\$ 700,721	\$ 276,592
Certificates of deposit	802,855	401,520
Contributions and grants receivable	50,000	65,565
Other receivables	25,368	3,225
Prepaid expenses	12,203	12,094
Property and equipment - net	21,231	14,332
Total assets	\$ 1,612,378	\$ 773,328
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 5,838	\$ 968
Accrued payroll	23,008	14,402
Total liabilities	28,846	15,370
Net assets		
Without donor restrictions	1,483,643	692,393
With donor restrictions	99,889	65,565
Total net assets	1,583,532	757,958
Total liabilities and net assets	\$ 1,612,378	\$ 773,328

See accompanying notes to consolidated financial statements.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Consolidated Statement of Activities

(With comparative total for the year ended June 30, 2019)

<i>Year Ended June 30</i>	2020			2019	
	Without Donor Restrictions	With Donor Restrictions	Total	Total	
Revenue					
Grants and contributions	\$ 1,801,908	\$ 99,889	\$ 1,901,797	\$	998,621
Loss on currency translation	(26,077)	-	(26,077)	(25,836)	
Interest	10,424	-	10,424	4,470	
Gain on sale of fixed assets	-	-	-	380	
Net assets released from restrictions	65,565	(65,565)	-	-	
Total revenue	1,851,820	34,324	1,886,144	977,635	
Expenses					
Program	828,596	-	828,596	525,178	
Administrative	187,214	-	187,214	104,025	
Fundraising	44,760	-	44,760	22,130	
Total expenses	1,060,570	-	1,060,570	651,333	
Change in net assets	791,250	34,324	825,574	326,302	
Net assets, beginning of year	692,393	65,565	757,958	431,656	
Net assets, end of year	\$ 1,483,643	\$ 99,889	\$ 1,583,532	\$ 757,958	

See accompanying notes to consolidated financial statements.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Consolidated Statement of Activities

<i>Year Ended June 30</i>	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
Grants and contributions	\$ 933,056	\$ 65,565	\$ 998,621
Loss on currency translation	(25,836)	-	(25,836)
Interest	4,470	-	4,470
Gain on sale of assets	380	-	380
Net assets released from restrictions	86,700	(86,700)	-
Total Revenue	998,770	(21,135)	977,635
Expenses			
Program	525,178	-	525,178
Administrative	104,025	-	104,025
Fundraising	22,130	-	22,130
Total expenses	651,333	-	651,333
Change in net assets	347,437	(21,135)	326,302
Net assets, beginning of year	344,956	86,700	431,656
Net assets, end of year	\$ 692,393	\$ 65,565	\$ 757,958

See accompanying notes to consolidated financial statements.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Consolidated Statement of Functional Expenses

<i>Year Ended June 30, 2020</i>	Supporting Services			Total
	Program	Administrative	Fundraising	
Community engagement	\$ 23,622	\$ -	\$ -	\$ 23,622
Infrastructure support	81,012	3,527	-	84,539
Program training	63,505	-	-	63,505
Program supplies	93,050	153	-	93,203
Program services	11,358	-	-	11,358
Stipends	27,941	-	-	27,941
Performance based incentives	4,844	-	-	4,844
Stakeholder meetings	15,610	421	-	16,031
Advocacy & government engagement	23,036	-	-	23,036
Media engagement	4,970	-	-	4,970
Visibility & communications	528	-	-	528
Research	786	-	-	786
Program development	566	-	-	566
Personnel	287,733	64,214	23,142	375,089
Employee development	13,328	12,329	497	26,154
Occupancy	100,157	17,743	1,997	119,897
Communication	3,772	1,208	5	4,985
Electronics	19,200	2,929	369	22,498
Software subscriptions	22,674	1,060	421	24,155
Travel	24,369	36,675	9,456	70,500
Professional services	2,164	42,167	8,435	52,766
Insurance	1,571	2,607	-	4,178
Administrative fees	2,800	2,181	130	5,111
Fundraising	-	-	308	308
Total	\$ 828,596	\$ 187,214	\$ 44,760	\$ 1,060,570

See accompanying notes to consolidated financial statements.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Consolidated Statement of Functional Expenses

<i>Year Ended June 30, 2019</i>	Supporting Services			Total
	Program	Administrative	Fundraising	
Salaries, taxes and benefits	\$ 190,013	\$ 44,403	\$ 12,831	\$ 247,247
Travel	53,092	5,242	7,594	65,928
Subscriptions	52,275	2,287	421	54,983
Facilities & maintenance	36,679	13,697	-	50,376
Equipment	31,643	1,508	-	33,151
Conference hire & catering	30,728	464	-	31,192
Professional fees	10,956	14,909	501	26,366
Materials & supplies	23,403	1,362	-	24,765
Staff housing	21,019	2,227	-	23,246
Consultants & subcontractors	19,867	-	-	19,867
Stipends	15,355	-	-	15,355
Food	12,125	92	-	12,217
Insurance	6,051	5,322	-	11,373
Staff development & training	1,541	9,398	-	10,939
Vehicle expenses	5,179	271	-	5,450
Communication	3,633	1,392	-	5,025
Performance based incentives	4,436	-	-	4,436
Depreciation	2,806	-	-	2,806
License and permits	2,487	109	-	2,596
Bad debt expense	1,290	-	-	1,290
Bank service fees	-	1,130	52	1,182
Printing	569	38	415	1,022
Fundraising expense	-	-	290	290
Postage and shipping	31	174	26	231
Total	\$ 525,178	\$ 104,025	\$ 22,130	\$ 651,333

See accompanying notes to consolidated financial statements.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Consolidated Statements of Cash Flows

<i>Years Ended June 30,</i>	2020	2019
Cash flows from operating activities		
Change in net assets	\$ 825,574	\$ 326,302
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	4,925	2,806
Gain on sale of assets	-	(380)
Bad debt expense	-	1,290
Decrease (increase) in:		
Contributions receivable	15,565	21,135
Other receivables	(22,143)	(4,515)
Prepaid expenses	(109)	(2,315)
Increase (decrease) in:		
Accounts payable	4,870	(2,599)
Accrued payroll	8,606	12,480
Net cash flows from operating activities	837,288	354,204
Cash flows from investing activities		
Purchase of property and equipment	(11,824)	(13,722)
Proceeds from sale of property and equipment	-	3,368
Purchase of certificates of deposit	(802,855)	(401,520)
Proceeds from maturities of certificates of deposit	401,520	180,605
Net cash flows from investing activities	(413,159)	(231,269)
Net change in cash	424,129	122,935
Cash at beginning of year	276,592	153,657
Cash at end of year	\$ 700,721	\$ 276,592

See accompanying notes to consolidated financial statements.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Notes to Consolidated Financial Statements

Note 1: Nature of the Organizations and Significant Accounting Policies

Nature of Activities

Healthy Kids/Brighter Future Inc is a 501(c)(3) tax-exempt nonprofit corporation in the United States; Healthy Kids/Brighter Future Ltd is a tax-exempt nonprofit organization registered and operating in Zambia. These two entities represent a humanitarian group (hereinafter collectively called Healthy Learners) whose mission is “to improve the health of low-income school-aged children.” The U.S. organization was founded in 2014 and the Zambian organization in 2015.

Zambia is a vibrant Southern African country of almost 17 million people. Currently, Healthy Learners serves the most vulnerable children in poor communities in the capital city of Lusaka, a city of about 1.7 million people. Despite a growing middle class, over half of Zambia’s citizens live in poverty.

Though Zambia has a school registration rate of 90%, many children cannot excel because they are sick. Common childhood illnesses like worm infestation, febrile illness and respiratory infections keep them out of school for weeks at a time. Not visiting a clinic on time can result in a life-long debilitating ordeal. Healthcare in Zambia is available and free but because most health programs exclusively focus on children under five years old, and because additional obstacles like unfamiliarity with and mistrust of local health services, as well as a lack of guardian support, school-aged children often do not access care and are a critically neglected population. Nearly 40% of Lusaka’s poorest school children regularly suffer from easily treatable illnesses and 36% show signs of stunting that hinders their development.

Healthy Learners has developed a simple solution that bridges the disconnect between school-aged children and primary care: moving the access point of health into the classroom. Because schools are where children spend most of their time, teachers can deliver preventative care, surveil student populations, and raise an alert when a learner is absent. The Healthy Learners model harnesses technology and leverages the government’s existing infrastructure, systems and personnel of schools and health facilities, which reduces operating costs, promotes local ownership of the programs, facilitates scale and helps ensure the permanence of school health.

Specifically, in partnership with the Ministries of Health and Education, Healthy Learners recruits, trains, and equips selected teachers as school health workers. In addition, by training administrators and recruiting PTA leaders to manage the program, Healthy Learners helps ensure support throughout the culture of the schools, health facilities and the community. To provide both space and a symbolic focus for the operation of the program, Healthy Learners constructs and equips health rooms at each school.

When schools and clinics work together, school health workers treat mild conditions and clinic staff treat serious ones, resulting in better health outcomes, improved attendance, and a reduction in complications. Healthy Learners is working with the Zambian government to scale the model nationally. Their ultimate goal is for the work to become a model for governments throughout the region and beyond.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Notes to Consolidated Financial Statements

Note 1: Nature of the Organizations and Significant Accounting Policies (Continued)

Consolidation

The accompanying consolidated financial statements include the accounts of Healthy Kids/Brighter Future Inc and Healthy Kids/Brighter Future Ltd, both of which are under common control. Material intercompany transactions and balances have been eliminated in the consolidation.

Basis of Presentation

The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Net assets, revenues, 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 restrictions.

Net Assets with Donor Restrictions – Net assets subject to donor-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, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire in the same reporting period in which the revenue is recognized. When a donor restriction is released, net assets with donor restrictions are reclassified to net assets without restrictions and reported in the statement of activities as net assets released from restrictions.

Estimates

The preparation of the accompanying consolidated financial statements in conformity with U.S. GAAP 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 consolidated financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Certificates of Deposit

Certificates of deposit are carried at cost, plus accrued interest.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Notes to Consolidated Financial Statements

Note 1: Nature of the Organizations and Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are stated at cost or, in the case of donated property, at estimated fair value at the date of receipt. Healthy Learners capitalizes property and equipment with at least a cost, or estimated fair value, of \$2,500, if acquired in the United States or Zambia. Depreciation on furniture, fixtures and equipment, and vehicles is calculated on a straight-line basis using estimated useful lives of three to eight years. Buildings and land improvements are depreciated on a straight-line basis over 10 to 20 years. All capitalized property and equipment is located in Zambia.

Grants and Contributions

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional promises to give that are expected to be collected within one year are recorded as contributions and grants receivable at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. No allowance for uncollectible accounts was considered necessary as of June 30, 2020 and 2019.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and in the statements of functional expenses. Direct costs necessary for operations are charged to the programs. Certain indirect expenses, including salaries, benefits, office expenses and other operating expenses are allocated based on time and effort of employees.

Foreign Currency Translation

The Zambian Kwacha is the functional currency for Healthy Learners' programs. All amounts in these consolidated financial statements are reflected in U.S. dollars. All financial position accounts have been translated using an exchange rate representative of the exchange rate in effect at the financial position dates. The foreign currency translation adjustment is recorded in the consolidated statements of activities. The approximate accumulated foreign currency translation adjustments amounted to \$(42,336) and \$(16,259) at June 30, 2020 and 2019, respectively.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Notes to Consolidated Financial Statements

Note 1: Nature of the Organizations and Significant Accounting Policies (Continued)

Income Taxes

Healthy Kids/Brighter Future Inc is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code, while Healthy Kids/Brighter Future Ltd is exempt from income taxes in Zambia.

Management has evaluated Healthy Learners' tax positions and concluded that, as of June 30, 2020, Healthy Learners does not have any tax liabilities. Healthy Learners is currently open to audit under the statute of limitations by the Internal Revenue Service and state taxing authorities for the years ended 2016 through 2019.

Reclassification

Certain amounts as previously reported in the 2019 financial statements have been reclassified to conform to the 2020 presentation. Such reclassifications have no effect on reported amounts of net assets or change in net assets.

Change in Accounting Policy

On June 21, 2018, the FASB issued ASU 2018-08 Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The amendments in this ASU assist in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) subject to Subtopic 958-605 or as exchange (reciprocal) transactions subject to Accounting Standards Codification 606 and (2) determining whether a contribution is conditional. The contribution guidance in Subtopic 958-605 requires an entity to determine whether a transaction is conditional, which affects the timing of the revenue recognized. Healthy Learners has applied the amendments in this ASU on a modified prospective. There was no change on opening balances of net assets and no prior period results were restated.

Cash and Cash Equivalents

The Organization considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

Note 2: Cash and Cash Equivalents

All highly liquid debt instruments with an original maturity of three months or less is considered to be cash equivalents. Healthy Learners maintains its cash in bank deposit accounts located in the United States and Zambia. Cash maintained in accounts located in the United States, at times, may exceed federally insured limits. Healthy Learners has not experienced any losses in such accounts. Healthy Learners believes it is not exposed to any significant credit risk from cash and cash equivalents.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Notes to Consolidated Financial Statements

Note 3: Liquidity and Availability of Financial Resources

Healthy Learners strives to maintain liquid financial assets sufficient to cover 180 days of general expenditures. The following table reflects the Healthy Learners' financial assets as of June 30, 2020 and 2019, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor restrictions or internal board designations.

<i>As of June 30,</i>	2020	2019
Cash	\$ 650,832	\$ 276,592
Certificates of deposit	802,855	401,520
Contributions and grants receivable	50,000	65,565
Other receivables	25,368	3,225
Total financial assets available for general expenditure	\$ 1,529,055	\$ 746,902

Note 4: Contributions and Grants Receivable

Contributions and grants receivable at June 30 are, as follows:

	2020	2019
Amounts due in:		
Less than one year	\$ 50,000	\$ 65,565
One to five years	-	-
Total	\$ 50,000	\$ 65,565

Note 5: Commitments

Leases

During 2019, Healthy Learners entered into a two-year operating lease for office space located in Lusaka, Zambia. There is an additional two-year renewal option. The lease calls for monthly payments of rent of \$3,300, payable six months in advance. Healthy Learners also entered into a one-year operating lease for employee housing in Lusaka, Zambia with monthly payments of approximately \$1,200.

Rental expense was \$57,851 and \$41,524 for the years ended June 30, 2020 and 2019.

The future minimum rental payments under non-cancelable operating leases having an initial or remaining term in excess of one year as of June 30, 2020 are, as follows:

<i>Year Ending</i>	
2021	\$ 29,700
Total	\$ 29,700

Healthy Kids/Brighter Future d/b/a Healthy Learners

Notes to Consolidated Financial Statements

Note 6: Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following:

<i>As of June 30,</i>	2020	2019
Pledges receivable - time restricted	\$ 50,000	\$ 65,565
Purpose restricted contributions	49,889	-
Total	\$ 99,889	\$ 65,565

Note 7: Risks and Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of the new coronavirus, known as COVID-19, a pandemic. The impact of the outbreak has been worldwide. Healthy Learners has been able to leverage our model and network of relationships to support the Zambian government's COVID-19 prevention efforts and respond to the needs of our community-based partners during this critical period through:

- development and distribution of information, education, communication materials on COVID-19,
- school and community sensitization and public service announcements,
- distribution of personal protective equipment, cleaning supplies, and handwashing stations to public health facilities,
- technical support to the Ministries of Health and Education, and
- programmatic support for the successful re-opening of schools in June

As of the date of issuance of the financial statements, the Healthy Learners ability to operate has not been significantly impacted; however, the Organization continues to monitor the situation. While the Organization's results of operations, cash flows and financial condition could be negatively impacted, the extent of the impact cannot be reasonably estimated at this time.

Note 8: Subsequent Events

Management has evaluated subsequent events through December 8, 2020, the date the consolidated financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the consolidated financial statements.

Independent Auditor's Report on Supplementary Information

Board of Directors
Healthy Kids/Brighter Future d/b/a Healthy Learners
Brunswick, Maine

We have audited the consolidated financial statements of Healthy Kids/Brighter Future d/b/a Healthy Learners as of and for the year ended June 30, 2020 and our report thereon, dated December 8, 2020, which expressed an unmodified opinion on those consolidated financial statements, appears on page 1. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedules, on pages 16 - 17, are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic consolidated financial statements or to the basic consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic consolidated financial statements as a whole.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP
South Portland, Maine
December 8, 2020

Healthy Kids/Brighter Future d/b/a Healthy Learners

Consolidating Schedule of Financial Position

<i>As of June 30, 2020</i>	Healthy Learners -		Healthy Learners -	Eliminations	Consolidated
	US	Zambia			
Assets					
Cash	\$ 405,786	\$ 294,935	\$	-	\$ 700,721
Certificates of deposit	802,855	-	-	-	802,855
Contributions and grants receivable	50,000	-	-	-	50,000
Other receivables	12,250	13,118	-	-	25,368
Prepaid expenses	-	12,203	-	-	12,203
Property and equipment - net	-	21,231	-	-	21,231
Total Assets	\$ 1,270,891	\$ 341,487	\$	-	\$ 1,612,378
Liabilities and Net Assets					
Liabilities					
Accounts payable and accrued expenses	\$ 5,838	\$ -	\$	-	\$ 5,838
Accrued payroll	-	23,008	-	-	23,008
Total Liabilities	5,838	23,008	-	-	28,846
Net Assets					
Without donor restrictions	1,165,164	318,479	-	-	1,483,643
With donor restrictions	99,889	-	-	-	99,889
Total Net Assets	1,265,053	318,479	-	-	1,583,532
Total Liabilities and Net Assets	\$ 1,270,891	\$ 341,487	\$	-	\$ 1,612,378

See independent auditor's report on supplementary information.

Healthy Kids/Brighter Future d/b/a Healthy Learners

Consolidating Schedule of Activities

<i>Year Ended June 30, 2020</i>	Healthy Learners - US	Healthy Learners - Zambia	Eliminations	Consolidated
Revenue				
Grants and contributions	\$ 1,800,574	\$ 101,223	\$ -	\$ 1,901,797
Loss on currency translation	-	(26,077)	-	(26,077)
Grants from related party	-	824,889	(824,889)	-
Interest	9,059	1,365	-	10,424
Total Revenue	1,809,633	901,400	(824,889)	1,886,144
Community engagement	-	23,622	-	23,622
Infrastructure support	-	84,539	-	84,539
Program training	-	63,505	-	63,505
Program supplies	-	93,203	-	93,203
Program services	-	11,358	-	11,358
Stipends	-	27,941	-	27,941
Performance based incentives	-	4,844	-	4,844
Stakeholder meetings	-	16,031	-	16,031
Advocacy & government engagement	-	23,036	-	23,036
Media engagement	-	4,970	-	4,970
Visibility & communications	-	528	-	528
Research	-	786	-	786
Program development	-	566	-	566
Personnel	119,522	255,567	-	375,089
Employee development	2,805	23,349	-	26,154
Occupancy	992	118,905	-	119,897
Communication	37	4,948	-	4,985
Electronics	15,249	7,249	-	22,498
Software subscriptions	24,155	-	-	24,155
Travel	39,838	30,662	-	70,500
Professional services	44,218	8,548	-	52,766
Insurance	2,072	2,106	-	4,178
Administrative fees	3,930	1,181	-	5,111
Fundraising	308	-	-	308
Grants to related party	824,889	-	(824,889)	-
Total Expenses	1,078,015	807,444	(824,889)	1,060,570
Change in Net Assets	731,618	93,956	-	825,574
Net Assets, Beginning of Year	533,435	224,523	-	757,958
Net Assets, End of Year	\$ 1,265,053	\$ 318,479	\$ -	\$ 1,583,532

See independent auditor's report on supplementary information.