



Heart of America Patriot Foundation
Honoring Veterans. Educating their Legacy.

13725 Metcalf Ave. #364 Overland Park KS 66223

www.hoapf.org

April 2024

Dear Friends,

I am delighted to share the incredible milestones we have achieved together in the past year. Your unwavering support has propelled our mission forward, ensuring a lasting impact on the lives of veteran families!

Record-Breaking Success—Thanks to your generous support in 2023, we distributed \$750,000 to **35 partner schools across 13 states**, and each school enthusiastically committed to matching our funds dollar-for-dollar. As a result, we anticipate a total of **\$1.5 million in educational impact** during the upcoming 2024-25 academic year, which means nearly **800 individual awards** will be granted to the deserving **children and spouses of our nation's 100% disabled or deceased veterans!**

Changing the Future, One Life at a Time- I recently had the pleasure of meeting Heather, one of our scholarship recipients enrolled at UMKC. The wife of a Vietnam veteran attending school later in life, Heather shared with me that, without the Heart of America Patriot Foundation scholarship, she wouldn't have been able to afford her tuition or achieve her dream of becoming a teacher. According to retired Lt. Col. Art DeGroat, Director of the Military Affairs Innovation Center at Kansas State, "One of the most challenging military-affiliated students to assist are our VA Chapter 35 DEA students...As a result of this amazing partnership with HOAPF, our most financially needy Chapter 35 students now receive full scholarships from the matching program. Without HOAPF's generous program many of these special students would not persist through graduation. HOAPF is our hero's hero."



Lt. Col. DeGroat and scholarship recipients at Kansas State University.

A Community United in Purpose- When we began our scholarship program five years ago to address the unmet needs among spouses and children of 100% disabled or deceased veterans, we believed that the best model for success included building a network of equally committed partners. Together, we are not only filling financial gaps to enable families to pursue their dreams debt-free but also raising awareness of the need and this valuable opportunity to support veteran families in life-changing ways. As our community grows, we know we'll measure success in more than just improved graduation rates: Today's students are tomorrow's interns and employees, bringing their wealth of experience and perspective to the very businesses and communities that helped shape their future.

Looking Ahead – Early in 2024, I was thrilled to welcome my alma mater, Texas A&M University, as our 36th educational partner! As we continue to press forward toward our goal of 60 schools by the end of 2024, our growth reflects our commitment to expanding our network of advocates for veteran families in higher education. Later this spring, I look forward to sharing the official announcement of our complete rebranding initiative with you. Our name and tagline, as well as logo and marketing resources, are being redeveloped to better align our strategic communications with our unique partnership model, ensuring our programs are more clearly recognized within the philanthropic community. As this year's annual report

shows, our future-shaping partnerships continue to grow, and we believe our new name will better position us to amplify our voice on behalf of veteran families. It is with great excitement that I share with you the news that we will soon be known as the **Valor Partners Foundation!**

The Need Remains- While celebrating our achievements, it's crucial to recognize the need is still great and growing. Despite many national headlines touting lower college enrollment numbers, Chapter 35 student enrollment is up 17%. We continue to hear from partner schools interested in growing their existing funds to meet the needs of more students, as well as new schools looking to establish a partnership. We are at a pivotal moment, and your continued support is essential for sustained growth and expanded outreach. Financial hardship should never hinder the pursuit of higher education for the families of our nation's heroes. By providing the opportunity for a debt-free college education, we offer more than just words of thanks—we offer hope.



Scholarship recipients at Pittsburg State

Grateful- As we envision the future, let's aim for even greater heights. Your ongoing financial support will be the catalyst for this growth. Our journey over the past twelve years is not just a story of success; it's a testament to the exponential power of partnership!

With Gratitude,

Kelli Campbell-Goodnow
Gold Star Spouse and Executive Director
Heart of America Patriot Foundation
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910-545-0757

*Cleveland University-Kansas City
Colorado College
Emporia State University
Fayetteville State University (HBCU)
Fort Hays State University
Georgia Southern University
Hampton University (HBCU)
Hawaii Pacific University
Iowa State University
Johnson County Community College
Kansas City Kansas Community College
Kansas State University
Lindenwood University
Metropolitan Community College
Middle Tennessee State University
Norfolk State University (HBCU)
Oklahoma State University
Park University
Rockhurst University*

*Pittsburg State University– Kansas
Technology Center
Rockhurst University
South Dakota State University
Southeast Missouri State University
Tennessee State University (HBCU)
Texas A&M University
University of Central Missouri
University of Kansas
University of Missouri
University of Missouri-Kansas City
University of North Dakota
University of Oklahoma
University of South Dakota
University of Texas San Antonio
University of Tulsa
Virginia State University (HBCU)
Wichita State University
North Carolina A&T University (HBCU)*

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

HEART OF AMERICA PATRIOT FOUNDATION
KANSAS CITY, MISSOURI

YEARS ENDED DECEMBER 31, 2023 AND 2022

McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

HEART OF AMERICA PATRIOT FOUNDATION

TABLE OF CONTENTS

	<u>EXHIBIT</u>	<u>PAGE</u>
Independent Auditor's Report		1
Financial Statements		
Statement of Financial Position	A	3
Statement of Activities	B	4
Statement of Functional Expenses	C	5
Statement of Cash Flows	D	7
Notes to the Financial Statements		8

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McBRIDE, LOCK & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Heart of America Patriot Foundation

Opinion

We have audited the accompanying financial statements of Heart of America Patriot Foundation (a nonprofit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years 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 Heart of America Patriot Foundation as of December 31, 2023 and 2022, 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 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 Heart of America Patriot Foundation 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.

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 Heart of America Patriot Foundation'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 Heart of America Patriot Foundation'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.

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
March 19, 2024

**HEART OF AMERICA PATRIOT FOUNDATION
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2023 AND 2022**

<u>ASSETS</u>	<u>2023</u>	<u>2022</u>
Current Assets:		
Cash	\$ 462,045	\$ 130,421
Grants Receivable	400,000	-
Contributions Receivable	5,026	-
Prepaid Benefit Expense	4,000	-
Total Current Assets	<u>\$ 871,071</u>	<u>\$ 130,421</u>
TOTAL ASSETS	<u>\$ 871,071</u>	<u>\$ 130,421</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accounts Payable	\$ 750,000	\$ 70,000
Prepaid Benefit Registration	-	1,500
Total Current Liabilities	<u>\$ 750,000</u>	<u>\$ 71,500</u>
TOTAL LIABILITIES	<u>\$ 750,000</u>	<u>\$ 71,500</u>
 <u>NET ASSETS</u>		
Net Assets Without Donor Restrictions	<u>\$ 121,071</u>	<u>\$ 58,921</u>
TOTAL NET ASSETS	<u>\$ 121,071</u>	<u>\$ 58,921</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 871,071</u>	<u>\$ 130,421</u>

The accompanying notes are an integral part of this statement.

**HEART OF AMERICA PATRIOT FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	Net Assets Without Donor Restrictions	
	2023	2022
<u>REVENUE</u>		
Patriot Benefit Revenues	\$ 61,483	\$ 64,726
In-Kind Contributions	7,995	5,857
Less: Costs of Direct Benefits to Donors	(24,661)	(20,395)
Patriot Benefit, Net of Expenses	<u>\$ 44,817</u>	<u>\$ 50,188</u>
Service Stories Revenues	\$ 8,200	\$ -
Less: Costs of Direct Benefits to Donors	(4,291)	-
Service Stories, Net of Expenses	<u>\$ 3,909</u>	<u>\$ -</u>
Grant Revenue	\$ 625,500	\$ 408,500
Corporate Donations	171,410	68,050
Donations Revenue	58,337	23,401
In-Kind Contributions	2,945	2,304
Net Assets Released from Restrictions	-	-
TOTAL REVENUE	<u>\$ 906,918</u>	<u>\$ 552,443</u>
<u>EXPENDITURES</u>		
Program Services:		
DEA Scholarships	\$ 750,000	\$ 500,000
Management and General	19,260	7,125
Fundraising	75,508	-
TOTAL EXPENDITURES	<u>\$ 844,768</u>	<u>\$ 507,125</u>
CHANGE IN NET ASSETS	\$ 62,150	\$ 45,318
NET ASSETS, BEGINNING OF YEAR	<u>58,921</u>	<u>13,603</u>
NET ASSETS, END OF YEAR	<u>\$ 121,071</u>	<u>\$ 58,921</u>

The accompanying notes are an integral part of this statement.

**HEART OF AMERICA PATRIOT FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	2023				Total
	Program	Supporting			
	DEA Scholarships	Cost of Direct Benefits	Management and General	Fundraising	
<u>EXPENDITURES:</u>					
Grants Disbursed	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
Salaries and Wages	-	-	-	70,000	70,000
Payroll Taxes	-	-	-	5,508	5,508
Professional Fees	-	3,850	7,530	-	11,380
Software	-	-	286	-	286
Phone	-	-	1,000	-	1,000
Automobile	-	-	1,000	-	1,000
Insurance	-	1,066	1,814	-	2,880
Postage, Printing & PO Box	-	412	809	-	1,221
Travel	-	-	734	-	734
Professional Organizations and Journals	-	-	1,025	-	1,025
Fees	-	-	1,141	-	1,141
Miscellaneous	-	29	3,921	-	3,950
Course Rental	-	15,000	-	-	15,000
Benefit Supplies	-	5,115	-	-	5,115
Food	-	3,480	-	-	3,480
TOTAL EXPENDITURES	\$ 750,000	\$ 28,952	\$ 19,260	\$ 75,508	\$ 873,720

The accompanying notes are an integral part of this statement.

**HEART OF AMERICA PATRIOT FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	2022				Total
	Program	Supporting			
	DEA Scholarships	Cost of Direct Benefits	Management and General	Fundraising	
EXPENDITURES:					
Grants Disbursed	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Insurance	-	728	1,804	-	2,532
Postage, Printing & PO Box	-	-	1,384	-	1,384
Travel	-	-	880	-	880
Fees	-	-	217	-	217
Miscellaneous	-	-	2,840	-	2,840
Course Rental	-	12,110	-	-	12,110
Benefit Supplies	-	2,604	-	-	2,604
Food	-	2,860	-	-	2,860
Gift Bags	-	2,093	-	-	2,093
TOTAL EXPENDITURES	\$ 500,000	\$ 20,395	\$ 7,125	\$ -	\$ 527,520

The accompanying notes are an integral part of this statement.

**HEART OF AMERICA PATRIOT FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	<u>2023</u>	<u>2022</u>
Change in Net Assets	\$ 62,150	\$ 45,318
Adjustments to Reconcile Change in Net Assets to Cash Flows from Operating Activities:		
(Increase)/Decrease in Prepaid Expenses	(4,000)	3,060
(Increase)/Decrease in Grant Receivable	(400,000)	-
(Increase)/Decrease in Contributions Receivable	(5,026)	-
Increase/(Decrease) in Accounts Payable	680,000	(89,500)
Increase/(Decrease) in Prepaid Benefit Registration	(1,500)	-
Net Cash Received From Operating Activities	<u>\$ 331,624</u>	<u>\$ (41,122)</u>
NET INCREASE (DECREASE) IN CASH	\$ 331,624	\$ (41,122)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>130,421</u>	<u>171,543</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 462,045</u>	<u>\$ 130,421</u>

The accompanying notes are an integral part of this statement.

HEART OF AMERICA PATRIOT FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 and 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The mission of the Heart of America Patriot Foundation (the Foundation) is to honor veterans and educate their legacy. The Foundation holds an annual patriotic ceremony and fundraising golf tournament called the Patriot Benefit on or around September 11 each year. The Foundation holds a speaker series called Service Stories with the goal to honor veterans, fundraise, and increase awareness of the foundation. The Foundation provides scholarship money to partner institutions who match the funds provided by the Foundation. The funds are distributed to the dependents of deceased or 100% disabled veterans who qualify under the Dependents' Educational Assistance (DEA) Program under Chapter 35 of the GI bill attending those institutions.

Basis of Accounting and Presentation

The Foundation's policy is to prepare its financial statements on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) 958, *Not-for-Profit Entities*. Under FASB ASC 958, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Assets are sequenced according to their nearness of conversion to cash, and liabilities are sequenced according to the nearness of their maturity and resulting use of cash.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The carrying amounts of financial instruments including cash, grants and contributions receivable, and accounts payable approximate their fair value because of the relatively short maturity of these instruments.

Contributions

Contributions that are unconditional are recognized when received in the form of cash or other assets or an unconditional promise to give. Conditional contributions are recognized when the conditions on which they depend have been substantially met. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as increases to net assets with donor restrictions. Whenever a restriction expires (that is, when a stipulated time restriction ends or purpose of 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.

Revenue Recognition

Registration fees received in connection with the Patriot Benefit event are considered to be exchange transactions to the extent of the fair market value of benefits received by attendees and are recognized when the event is held. The amount received in excess of the value of the benefits received is treated as a contribution.

Net Assets

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

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

Net Assets Without Donor Restrictions: Net assets not subject to donor-imposed restrictions.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Functional Expenses

The organization has one major program – DEA scholarships. Expenses are recorded directly to either program services, management and general, or costs of direct benefits to donors based on specific identification. Costs of direct benefits to donors from the Patriot Benefit and Service Stories events have been presented as a separate supporting function on the Statement of Functional Expenses as these costs are attributable to exchange transactions. These costs have been presented as a line item deducted from Special Event gross revenues on the Statement of Activities.

Donated Services and In-Kind Contributions

The Foundation's policy is to recognize contributed professional services at the fair value of the services received if the services create or enhance nonfinancial assets or require specialized skills and provided by individuals possessing those skills. Services provided by volunteers are not recognized in the financial statements because they do not meet the criteria for recognition under generally accepted accounting principles. Contributed goods are recorded at fair value on the date of donation.

Items donated to the Foundation for fundraising purposes are recognized as contributions and assets measured at fair value. The difference between the fair value of the contribution and the amount received for the items is recognized as an adjustment to the original contribution amount when the items are sold.

NOTE 2 – LIQUIDITY AND AVAILABILITY

The Foundation, an approved 501(c)(3), manages its cash flow to ensure that cash is available for current expenses. The Foundation operates primarily on corporate and individual grants and donations, and funds raised through the annual Patriot Benefit fundraising event. As a Not-for-Profit, the Foundation's liquidity management has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Foundation has operating reserves set aside to be drawn upon in the event of financial distress or an immediate liquidity need resulting from events outside the typical life cycle of converting financial assets to cash or settling financial liabilities. The reserves are held in cash.

The organization had financial assets comprised of the following as of December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Cash	\$ 462,045	\$ 130,421
Grants and Contributions Receivable	<u>405,026</u>	<u>-</u>
	<u>\$ 867,071</u>	<u>\$ 130,421</u>

All of the organization's financial assets were available for general use within one year of the Statement of Financial Position date.

NOTE 3 – CONCENTRATIONS

Financial instruments that potentially subject the Foundation to concentration of credit risk consist principally of cash deposits. The Foundation primarily maintains its cash deposits in a financial institution located in Overland Park, Kansas. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2023, the cash deposits exceeded the FDIC insurance limitations by \$212,360. At December 31, 2022 the organization's cash deposits were covered by FDIC insurance. The organization has not

experienced any losses in bank deposit accounts. The organization believes it is not exposed to any significant credit risk on cash balances.

The Foundation received a \$375,000 grant from a single donor during 2023 that comprises 41% of the Foundation's total revenues. The Foundation received a \$300,000 grant from a single donor during 2022 that comprised 54% of the Foundation's total revenues.

NOTE 4 – INCOME TAXES

The Foundation has received a determination from the Internal Revenue Service exempting it from federal income tax under Code Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service further determined that the Foundation is not a private foundation within the meaning of Section 509(a)(2) of the Code.

As required by FASB ASC No. 740, *Income Taxes*, the Foundation evaluated its tax positions and the certainty as to whether those positions will be sustained in the event of an audit by taxing authorities at the federal and state levels. The primary tax positions evaluated are related to the organization's continued qualification as a tax-exempt organization and whether there is unrelated business income activities conducted that would be taxable. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Foundation is no longer subject to United States federal or state examinations by tax authorities for the years before 2020. During 2023, the organization did not recognize any interest or penalties associated with any positions.

NOTE 5 – RELATED PARTY TRANSACTIONS

The Foundation received \$3,963 and \$3,056 in cash contributions from Board members for the years ended December 31, 2023 and 2022, respectively. The Foundation also received \$3,318 and \$2,636 of non-cash contributions from Board members, respectively (see Note 7).

NOTE 6 – CASH

Cash consists of checking accounts maintained at FDIC insured financial institutions. The organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. The Foundation did not have any cash equivalents as of December 31, 2023 or 2022.

NOTE 7 – CONTRIBUTED NON-FINANCIAL ASSETS

The Foundation receives non-financial asset contributions. These assets are recognized at fair value as based on the market value of the item(s) being donated and are presented in the financial statements as "In-Kind Contributions."

For the year ended December 31, 2023 a total of \$6,712 in donations of supplies and food were utilized in the Foundation's Patriot Benefit event rather than monetized. The Foundation also received \$3,318 of non-cash in-kind contributions in the form of expenses paid by Board members on behalf of the Foundation and \$910 of other miscellaneous

donations. Of these, \$1,283 were for the Patriot Benefit, and \$2,945 were for administrative expenses. No in-kind contributions were donor restricted. Below is a summary of non-financial asset contributions for the year ended December 31, 2023:

Description	Amount	Program/Activity	Restrictions
Supplies	\$ 4,515	Patriot Benefit	None
Food	3,480	Patriot Benefit	None
Total Patriot Benefit	<u>\$ 7,995</u>		
Postage	\$ 796	Management and General	None
Travel	735	Management and General	None
Professional Services	500	Management and General	None
Miscellaneous	914	Management and General	None
Total Management and General	<u>\$ 2,945</u>		
Total In-Kind Contributions	<u><u>\$ 10,940</u></u>		

For the year ended December 31, 2022 a total of \$5,525 in donations of supplies, food, and items for golfer gift bags were utilized in the Foundation's Patriot Benefit event rather than monetized. The Foundation also received \$2,636 of non-cash in-kind contributions in the form of expenses paid by Board members on behalf of the Foundation. Of this, \$332 were for the Patriot Benefit, and \$2,304 were for administrative expenses. No in-kind contributions were donor restricted. Below is a summary of non-financial asset contributions for the year ended December 31, 2022:

Description	Amount	Program/Activity	Restrictions
Supplies	\$ 904	Patriot Benefit	None
Food	2,860	Patriot Benefit	None
Gift bag items	2,093	Patriot Benefit	None
Total Patriot Benefit	<u>\$ 5,857</u>		
Postage	\$ 1,384	Management and General	None
Travel	880	Management and General	None
Miscellaneous	40	Management and General	None
Total Management and General	<u>\$ 2,304</u>		
Total In-Kind Contributions	<u><u>\$ 8,161</u></u>		

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated and noted no subsequent events through March 19, 2024, the date which the financial statements were available to be issued.