

**MITRATA-NEPAL FOUNDATION FOR CHILDREN**  
**STATEMENT OF FINANCIAL POSITION**  
**SUBSTANTIALLY ALL DISCLOSURES OMITTED**  
**DECEMBER 31, 2019**

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 131,409
Pledges receivable	3,625
Prepaid insurance	670
Prepaid video costs	11,590
<b>TOTAL CURRENT ASSETS</b>	<b><u>147,294</u></b>

**OTHER ASSETS**

Operating investments, at fair value	400,211
Endowment investments, at fair value	172,287
<b>TOTAL OTHER ASSETS</b>	<b><u>572,498</u></b>

<b>TOTAL ASSETS</b>	<b><u><u>\$ 719,792</u></u></b>
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**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	\$ 2,756
Salaries payable	388
Payroll taxes payable	1,531
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>4,675</u></b>

**NET ASSETS**

Without donor restrictions	518,075
With donor restrictions	197,042
<b>TOTAL NET ASSETS</b>	<b><u>715,117</u></b>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u><u>\$ 719,792</u></u></b>
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No assurance is provided on these financial statements.

**MITRATA-NEPAL FOUNDATION FOR CHILDREN**  
**STATEMENT OF ACTIVITIES**  
**SUBSTANTIALLY ALL DISCLOSURES OMITTED**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTALS
<b>SUPPORT AND REVENUE</b>			
Child sponsorships and general contributions	\$ 258,394	\$ -	\$ 258,394
Sponsor/volunteer Nepal trip revenue	18,318	-	18,318
Special event revenue	83,034	-	83,034
Less: Costs of direct benefits to donors	(19,423)	-	(19,423)
Gain on sales of investments	33,870	20,165	54,035
Investment revenue	10,683	4,012	14,695
Net assets released from restrictions	2,794	(2,794)	-
<b>SUPPORT AND REVENUE NET OF COSTS OF DIRECT BENEFIT TO DONORS</b>	<b>387,670</b>	<b>21,383</b>	<b>409,053</b>
<b>EXPENSES AND LOSSES</b>			
Program	249,103	-	249,103
Management and general	8,475	-	8,475
Fundraising	31,334	-	31,334
<b>TOTAL EXPENSES</b>	<b>288,912</b>	<b>-</b>	<b>288,912</b>
Unrealized gains on investments	27,588	8,289	35,877
<b>TOTAL EXPENSES AND LOSSES</b>	<b>261,324</b>	<b>(8,289)</b>	<b>253,035</b>
<b>CHANGE IN NET ASSETS</b>	<b>126,346</b>	<b>29,672</b>	<b>156,018</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>391,729</b>	<b>167,370</b>	<b>559,099</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 518,075</b>	<b>\$ 197,042</b>	<b>\$ 715,117</b>

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**MITRATA-NEPAL FOUNDATION FOR CHILDREN**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**SUBSTANTIALLY ALL DISCLOSURES OMITTED**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	PROGRAM	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
Wages	\$ 31,243	\$ 4,148	\$ 14,274	\$ 49,665
Payroll taxes	2,441	310	1,124	3,875
Accounting	798	101	367	1,266
Bank and credit card charges	284	36	2,890	3,210
Copying and printing	1,865	237	859	2,961
Fundraising expenses	-	-	2,086	2,086
Grant	600	-	-	600
Information technology	454	58	3,999	4,511
Insurance	-	2,587	-	2,587
Meetings	-	217	-	217
Miscellaneous	145	298	222	665
Office supplies	1,002	127	462	1,591
Postage	2,270	288	1,045	3,603
Program expenses in Nepal:				
Children's Programs (School only, boarding, older children 11th-university)	191,133	-	-	191,133
Rent	536	68	246	850
Special events	-	-	3,760	3,760
Travel - to Nepal	15,948	-	-	15,948
Travel - other	384	-	-	384
<b>TOTAL EXPENSES</b>	<b>\$ 249,103</b>	<b>\$ 8,475</b>	<b>\$ 31,334</b>	<b>\$ 288,912</b>

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