



**UNITED COMMUNITY MINISTRIES, INC.**

**FINANCIAL STATEMENTS**

**JUNE 30, 2021**

UNITED COMMUNITY MINISTRIES, INC.

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JUNE 30, 2021

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## Independent Auditors' Report

The Board of Directors  
United Community Ministries, Inc.

We have audited the accompanying financial statements of United Community Ministries, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the 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 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 financial statements referred to above present fairly, in all material respects, the financial position of United Community Ministries, Inc., as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Councilor, Buchanan + Mitchell, P.C.*

Bethesda, Maryland  
May 18, 2022

Certified Public Accountants

**UNITED COMMUNITY MINISTRIES, INC.**

**STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2021**

**Assets**

**Current Assets**

Cash and Cash Equivalents, Unrestricted	\$ 1,642,631
Cash and Cash Equivalents, Restricted	<u>1,497,589</u>
Total Cash and Cash Equivalents	3,140,220
Investments	1,047,594
Accounts Receivable	439,792
Contributions Receivable	107,025
Inventory	9,850
Prepaid Expenses	<u>49,437</u>
Total Current Assets	4,793,918

**Property and Equipment, at Cost**

Furniture and Equipment	631,919
Less Accumulated Depreciation	<u>(516,879)</u>
Property and Equipment, Net	115,040

**Other Assets**

Security Deposits	<u>2,100</u>
<b>Total Assets</b>	<b><u><u>\$ 4,911,058</u></u></b>

**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$ 45,810
Accrued Payroll	234,386
Other Accrued Liabilities	4,804
Deferred Revenues	5,000
Refundable Advances - Government Funds	<u>1,996,833</u>
Total Current Liabilities	2,286,833

**Net Assets**

Without Donor Restrictions	
Board Designated for Operating Reserves	367,768
Undesignated	<u>1,609,558</u>
Total Net Assets Without Donor Restrictions	1,977,326
With Donor Restrictions	
Purpose Restricted	502,799
Endowment Funds	<u>144,100</u>
Total Net Assets With Donor Restrictions	<u>646,899</u>
Total Net Assets	<u>2,624,225</u>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$ 4,911,058</u></u></b>

*See accompanying Notes to Financial Statements.*

**UNITED COMMUNITY MINISTRIES, INC.**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenue</b>			
Contributions	\$ 1,526,424	\$ 616,102	\$ 2,142,526
Government Grants	1,958,213	-	1,958,213
In-Kind Contributions			
Facilities	794,185	-	794,185
Food and Supplies	965,192	-	965,192
Program Fees	19,676	-	19,676
Investment Income	190,457	-	190,457
Government Funds Administrative Fees	130,273	-	130,273
Other Income	309,544	-	309,544
Net Assets Released from Restrictions	838,969	(838,969)	-
	<u>6,732,933</u>	<u>(222,867)</u>	<u>6,510,066</u>
<b>Expenses</b>			
Program Services			
Collective Impact	473,598	-	473,598
Child Development	635,109	-	635,109
Social Services	2,196,044	-	2,196,044
Community Development	597,717	-	597,717
Literacy and Citizenship	309,158	-	309,158
	<u>4,211,624</u>	<u>-</u>	<u>4,211,624</u>
Supporting Services			
Management and General	1,219,620	-	1,219,620
Fundraising	512,827	-	512,827
	<u>1,732,447</u>	<u>-</u>	<u>1,732,447</u>
	<u>5,944,071</u>	<u>-</u>	<u>5,944,071</u>
Change in Net Assets	788,862	(222,867)	565,995
Net Assets, Beginning of Year	<u>1,188,464</u>	<u>869,766</u>	<u>2,058,230</u>
<b>Net Assets, End of Year</b>	<u><u>\$ 1,977,326</u></u>	<u><u>\$ 646,899</u></u>	<u><u>\$ 2,624,225</u></u>

*See accompanying Notes to Financial Statements.*

**UNITED COMMUNITY MINISTRIES, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021**

	Program Services					Supporting Services			Total Expenses	
	Collective Impact	Child Development	Social Services	Community Development	Literacy and Citizenship	Total Program Services	Management and General	Fundraising		Total Supporting Services
<b>Payroll Expenses</b>										
Salaries	\$ 254,251	\$ 371,041	\$ 418,410	\$ 296,722	\$ 168,338	\$ 1,508,761	\$ 474,570	\$ 270,301	\$ 744,871	\$ 2,253,632
Payroll Taxes	18,985	25,900	30,082	22,146	12,641	109,754	40,743	19,733	60,477	170,231
Employee Benefits	32,274	53,248	54,902	40,166	23,348	203,939	29,582	33,387	62,969	266,908
Total Payroll Expenses	305,510	450,189	503,394	359,034	204,327	1,822,454	544,895	323,421	868,317	2,690,771
<b>Other Expenses</b>										
IT and Communication	10,711	12,236	77,744	10,675	8,181	119,547	(27,495)	40,210	12,715	132,263
Depreciation and Amortization	-	9,959	17,142	1,941	3,125	32,167	96,968	-	96,968	129,135
Equipment and Maintenance	-	384	16,573	-	396	17,353	5,581	367	5,947	23,301
Marketing	-	-	7,500	-	-	7,500	264	49,888	50,152	57,652
Insurance	1,288	2,955	4,764	2,169	737	11,913	7,211	2,181	9,391	21,304
Bank Fees	-	1,723	-	-	-	1,723	4,097	14,604	18,701	20,425
Occupancy	-	5,907	10,099	4,106	4,571	24,683	62,999	28,824	91,823	116,505
Occupancy Donated	-	117,939	113,694	137,034	75,796	444,463	349,722	-	349,722	794,185
Office Supplies	508	1,148	3,261	5,169	191	10,277	13,143	1,968	15,112	25,388
Postage and Shipping	-	268	-	-	-	268	2,203	1,641	3,844	4,112
Printing and Publications	-	416	225	45	444	1,130	4,677	13,070	17,747	18,877
Professional Services	55,958	4,568	112,217	17,376	2,944	193,062	120,889	33,496	154,386	347,448
Program Activities and Supplies	52,952	10,956	7,541	53,053	2,792	127,294	(36)	2,239	2,203	129,497
Direct Assistance	43,357	11,762	355,430	6,745	5,250	422,544	-	-	-	422,544
Supplies In-Kind	-	-	965,192	-	-	965,192	-	-	-	965,192
Staff Development	3,314	2,683	1,040	371	247	7,654	28,317	663	28,981	36,635
Travel and Conferences	-	1,476	178	-	-	1,654	169	47	216	1,870
Miscellaneous Expenses	-	540	49	-	157	747	6,015	208	6,223	6,969
Total Other Expenses	168,088	184,919	1,692,650	238,683	104,830	2,389,170	674,725	189,406	864,130	3,253,300
<b>Total Expenses</b>	<u>\$ 473,598</u>	<u>\$ 635,109</u>	<u>\$ 2,196,044</u>	<u>\$ 597,717</u>	<u>\$ 309,158</u>	<u>\$ 4,211,624</u>	<u>\$ 1,219,620</u>	<u>\$ 512,827</u>	<u>\$ 1,732,447</u>	<u>\$ 5,944,071</u>

*See accompanying Notes to Financial Statements.*

UNITED COMMUNITY MINISTRIES, INC.

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2021

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<b>Cash Flows from Operating Activities</b>	
Change in Net Assets	\$ 565,995
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Depreciation and Amortization Expense	129,135
Unrealized Gain on Investments	156,756
<u>(Increase) Decrease in Assets</u>	
Accounts Receivable	(21,401)
Contributions Receivable	22,075
Inventory	(9,850)
Prepaid Expenses	(27,602)
<u>Increase (Decrease) in Liabilities</u>	
Accounts Payable and Accrued Expenses	11,168
Refundable Advances - Government Funds	(175,646)
Accrued Payroll	87,194
Deferred Revenues	5,000
	<hr/>
Net Cash Provided by Operating Activities	742,824
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<b>Cash Flows from Investing Activities</b>	
Purchase of Equipment	(65,494)
Purchase of Investments	(706,043)
Sale of Investments	109,161
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Net Cash Used in Investing Activities	(662,376)
	<hr/>
Net Increase in Cash and Cash Equivalents	80,448
Cash and Cash Equivalents, Beginning of Year	3,059,772
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<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 3,140,220</b>
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<b>Supplementary Disclosure of Cash Flow Information</b>	
Cash Paid during the Year for Interest	\$ -

See accompanying Notes to Financial Statements.

UNITED COMMUNITY MINISTRIES, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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**1. ORGANIZATION**

United Community Ministries, Inc. (the Organization), is a not for profit corporation that works in the Fairfax County, Virginia, “South County” area to mobilize community, individual, and church resources for community service. Special emphasis is placed on the area bound by the west bank of the Potomac River, the north boundary of Fort Belvoir, Telegraph Road, and I-95 (Beltway). The Organization intervenes in crises involving housing, financial, nutritional, medical, and transportation needs. Families and individuals are assisted through direct services, counseling, job training, and referral or any combination of these. The Organization also provides legal and educational services benefitting the immigrant community. Direct services include food, clothing, financial assistance, furniture, rental and utility assistance, medical care, and transportation assistance. The Organization’s major sources of income are contributions and grants from Fairfax County.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Method of Accounting*

The financial statements have been prepared on the accrual basis of accounting.

*Cash and Cash Equivalents*

The Organization considers all short-term investments with original maturities of three months or less to be cash and cash equivalents.

Restricted cash represents funds received from Fairfax County, Virginia, which are required to be maintained in a separate bank account. The funds are to be used to assist in the implementation of the Coronavirus Aid, Relief, and Economic Security (CARES) Act Supplemental Basic Needs Program assisting residents in the “South County” area of Fairfax County with rent and utility payments.

*Investments*

Investments are recorded at fair market value based on quotations received from national security exchanges.

*Accounts and Contributions Receivable*

Accounts and contributions receivable are recorded at the amount the Organization expects to collect on balances outstanding at the end of the fiscal year. Management closely monitors amounts receivable and charges off any balances that are determined to be uncollectible. As of June 30, 2021, the Organization’s allowance for doubtful accounts was \$-0-. The Organization had no bad debt expense for the year ended June 30, 2021.

*Furniture and Equipment*

Furniture and equipment are stated at cost. Depreciation is calculated on a straight-line basis over an estimated useful life of three to 15 years. Leasehold improvements are amortized over the life of the lease.



UNITED COMMUNITY MINISTRIES, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Classes of Net Assets*

The Organization is required to report its financial position and activities according to two classes of net assets; net assets without donor-imposed restrictions and net assets with donor-imposed restrictions.

Net assets without donor restrictions are net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and Board of Directors.

Net assets with donor restrictions are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

*Revenue Recognition*

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donor assets. When a donor restriction expires, that is when a stipulated time restriction ends or the purpose 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 from special events and programs is recognized when earned.

Revenue from in-kind contributions is reported at fair value on the date the contribution was made known to the Organization.

*Conditional Grants and Contributions*

Conditional grants and contributions are not recorded as revenue until the related conditions have been satisfied. Amounts received for conditional grants and contributions are recorded as refundable advances until the conditions have been met.

*Accounting for Uncertainty in Income Taxes*

The Organization is exempt under Section 501(c)(3) of the Internal Revenue Code (the Code) from the payment of taxes on income other than unrelated business income. No provision for income tax is required for the year ended June 30, 2021, as the Organization had no net unrelated business income. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

The Organization requires that a tax position be recognized or derecognized based on a "more-likely-than-not" threshold. This applies to positions taken or expected to be taken in a tax return. The Organization does not believe its financial statements include, or reflect, any uncertain tax positions. The Organization's IRS Form 990, *Return of Organization Exempt from Income Tax*, is subject to examination by taxing authorities generally for three years after filing.

UNITED COMMUNITY MINISTRIES, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*Functional Allocation of Expenses*

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, employee benefits and payroll taxes, occupancy costs, insurance, and office expenses. The basis of the allocations is direct salary costs which have been allocated to program and supporting functions based on documentation of employee time and effort.

*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 expenses during the reporting period. Actual results could differ from those estimates.

*Restatement of Financial Statements*

The Organization restated its financial statements as of and for the year ended June 30, 2020, to reflect grant revenue in the proper period. The adjustment, which increased accounts payable and expenses, resulted in a increase in total net assets of \$22,500 to \$2,058,230 at June 30, 2020.

3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's cash flows have seasonal variations due to the timing of contributions, program revenues, and vendor payments. The Organization manages its liquidity to meet general expenditures, liabilities, and other obligations as they become due. The Organization maintains a bank line of credit for \$300,000 that can be used as needed.

The following reflects the Organization's financial assets as of June 30, 2021, reduced by amounts not available for general operating expenditure within one year:

*Financial Assets*

Cash and Cash Equivalents, Unrestricted	\$ 1,642,631
Investments	1,047,594
Accounts Receivable	439,792
Contributions Receivable	107,025
	<hr/>
Total Financial Assets and Liquidity Resources Available within One Year	3,237,042
Less Amounts Unavailable for General Expenditures within One Year	
Due to Restrictions by Donor and Endowment Funds	(646,899)
Due to Designations by Board	(367,768)
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Financial Assets and Liquidity Resources Available to Meet Cash Needs for General Expenditures within One Year	<u>\$ 2,222,375</u>

UNITED COMMUNITY MINISTRIES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

**4. INVESTMENTS**

The components of investment income consisted of the following:

Interest and Dividends	\$ 33,579
Realized Gain	7,930
Unrealized Gain	156,756
Investment Fees	(7,808)
Net Investment Income	\$ 190,457

**5. FAIR VALUE MEASUREMENTS**

FASB ASC 820-10, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. In accordance with FASB ASC 820-10, fair value is defined as the price that the Organization would receive to sell an investment or to pay to transfer a liability in an orderly transaction with an independent counterparty in the principal market, or in the absence of a principal market, the most advantageous market for the investment or liability.

The FASB ASC 820-10 hierarchy consists of three broad levels:

**Level 1** - inputs consist of unadjusted quoted prices in active markets for identical assets that the Organization had the access to at the measurement date and have the highest priority.

**Level 2** - inputs consist of observable inputs other than quoted prices for identical assets.

**Level 3** - inputs are unobservable inputs for the asset and have the lowest priority.

The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments, as below:

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Money Market Sweep Accounts	\$ 67	\$ 67	\$ -	\$ -
Mutual Funds	913,089	913,089	-	-
Stocks, Options, ETFs	134,438	134,438	-	-
Total	\$ 1,047,594	\$ 1,047,594	\$ -	\$ -

The Organization invests in professionally managed portfolios that contain corporate stocks, mutual funds, and ETFs. Such investments are exposed to various risks such as interest rate, market, and credit. Due to the level of risk associated with such investments, it is at least reasonably possible that changes in market condition in the near term could materially affect investment balances and the amounts reported in the financial statements.

UNITED COMMUNITY MINISTRIES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

**6. PROPERTY AND EQUIPMENT**

Property and equipment as of June 30, 2021, consisted of the following:

Computer and Office Equipment	\$ 220,875
Leasehold Improvements	319,236
Vehicles	<u>91,808</u>
Total Property and Equipment	631,919
Less Accumulated Depreciation and Amortization	<u>(516,879)</u>
Property and Equipment, Net	<u>\$ 115,040</u>

Depreciation and amortization expense was \$129,135 for the year ended June 30, 2021.

**7. LINE OF CREDIT**

The Organization has available a \$300,000 line of credit from a bank secured by furniture, equipment, and accounts receivable. Interest is payable monthly at the rate of 4%. The line of credit has a maturity date of May 19, 2022. There was no outstanding balance on the line of credit at June 30, 2021.

**8. OPERATING LEASE**

As of June 30, 2021, the Organization leased office space under various lease agreements that extend to August 31, 2021. Under the terms of the lease agreement, the base rent increased annually based on the scheduled increases provided in the lease. The following is a schedule of future minimum lease payments under this operating lease:

For the Year Ending June 30,

2022	<u>\$ 5,000</u>
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For the year ended June 30, 2021, total rent expense for all operating leases was \$910,690 of which \$794,185 was recognized as in-kind donated facilities (See Note 10).

**9. NET ASSETS WITH DONOR RESTRICTIONS**

As of June 30, 2021, net assets with donor restrictions were available for the following programs.

Literacy and Citizenship	\$ 242,659
Social Services	22,639
Community Development	22,252
Collective Impact	66,774
Medical and Dental Direct Assistance	<u>148,475</u>
Total	<u>\$ 502,799</u>

UNITED COMMUNITY MINISTRIES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

9. NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

Net assets with donor restrictions were released from the following restrictions during the year ended June 30, 2021:

Literacy and Citizenship	\$ 57,924
Social Services	328,550
Community Development	81,494
Collective Impact	244,158
Child Development	117,806
Website Development	7,500
Medical and Dental Direct Assistance	1,537
Total	<u>\$ 838,969</u>

The endowment funds are funds held in perpetuity, the income from which is expendable to support the Organization's programs. The restricted net assets are maintained in the Organization's investment accounts. The Organization's investment policy is to provide financial stability and a source of funds to meet future needs. The balance of restricted endowments at June 30, 2021, was \$144,100.

Changes in endowment net assets are as follows as of June 30, 2021:

Endowment Assets, Beginning of Year	\$ 144,100
Contributions	-
Investment Return	7,482
Distribution from Board Designated Endowment Pursuant to Distribution Policy	<u>(7,482)</u>
Endowment Assets, End of Year	<u>\$ 144,100</u>

10. IN-KIND CONTRIBUTIONS

The Organization records various types of in-kind support including contributed facilities, household goods, food, and other supplies.

Donated facilities in which the contributor retains legal title are recognized as unrestricted support in the period received and as an expense in the period used. The Organization uses various donated facilities in Alexandria, Virginia, for its main headquarters location and other locations to carry out its exempt program activities. The Fairfax County Government has donated the facilities. At June 30, 2021, the value of in-kind facilities was \$794,185.

For the year ended June 30, 2021, the Organization received contributed supplies of various types. These donations are recorded at fair market value.

The Organization reports the fair value of donated food and grocery products it receives as unrestricted public support and, shortly thereafter, as expenses when granted to individuals and families in need. During the year ended June 30, 2021, the Organization distributed 561,616 pounds of food product. Based on the annual study performed by Feeding America (the nation's leading domestic hunger-relief charity) the approximate average value of one pound of donated nonperishable food was determined to be \$1.70 during 2021.

UNITED COMMUNITY MINISTRIES, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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**10. IN-KIND CONTRIBUTIONS (CONTINUED)**

For the year ended June 30, 2021, the total value of food and non-food supplies donated to UCM and then distributed to families was \$965,192 and is included in in-kind contributions in the accompanying statement of activities and changes in net assets.

**11. RETIREMENT PLAN**

The Organization has available a SIMPLE IRA retirement plan (the Plan) for employees who meet specific age and eligibility requirements. All employees earning at least \$5,000 in the current plan year may contribute to the Plan through elective deferrals of salary up to the limitation specified by the Plan. The Organization may choose to contribute a 100% match on the first 3% deferred or a 2% non-elective contribution on behalf of all eligible employees. For the year ended June 30, 2021, the Organization's retirement plan contribution was \$17,639.

**12. CONTINGENCIES, RISKS, AND CONCENTRATIONS**

***COVID-19 Pandemic***

The spread of COVID-19 (coronavirus disease) has had a disruptive impact on the daily life and operations of individuals, businesses, and nonprofits around the world. There is uncertainty about financial and economic impacts in all sectors of the economy. The financial markets have experienced significant volatility, and this may continue for an extended period of time. In light of these circumstances, management continues to assess how best to adapt to changed circumstances.

***Credit Risk***

The Organization maintains operating cash and various money market fund accounts at banks or financial institutions which exceeded federally insured limits at times during the year. The Organization has not experienced any losses on such accounts and believes it is not exposed to any significant financial risk on cash.

***Concentration***

For the year ended June 30, 2021, the Organization received approximately 37.24% of its revenue, including in-kind contributions, from the Fairfax County government and Northern Virginia Family Services.

**13. SUBSEQUENT EVENTS**

The Organization has evaluated all subsequent events through May 18, 2022, which was the date the financial statements were available to be issued.