

Amish Mennonite Aid, Inc.

Statement of Financial Position

December 31, 2015, with Comparative Information as of December 31, 2014

	<u>2015</u>	<u>2014</u>
Assets:		
Cash and Cash Equivalents	\$ 1,450,231	\$ 1,319,206
Advances	4,208	5,171
Inventory	483,214	571,668
Prepaid Expenses	3,021	2,742
Other Assets	1,698	1,570
Notes Receivable	93,634	116,727
Property and Equipment net of Accumulated Depreciation of \$771,411 and \$821,733 in 2015 and 2014	791,008	732,739
Total Assets	<u>\$ 2,827,014</u>	<u>\$ 2,749,823</u>
Liabilities:		
Accounts Payable	\$ 987	\$ 5,837
Accrued Liabilities	5,790	7,756
Total Liabilities	<u>6,777</u>	<u>13,593</u>
Net Assets:		
Unrestricted	2,684,481	2,676,898
Temporarily Restricted	135,756	59,332
Total Net Assets	<u>2,820,237</u>	<u>2,736,230</u>
Total Liabilities and Net Assets	<u>\$ 2,827,014</u>	<u>\$ 2,749,823</u>

The notes to financial statements are an integral part of these statements.

Amish Mennonite Aid, Inc.

Statement of Activities

For the Year Ended December 31, 2015, with Comparative Information for the Year Ended December 31, 2014

	2015			2014
	Unrestricted	Temporarily Restricted	Total	Total
Revenue and Support:				
Contributions	\$ 1,726,326	\$ 727,326	\$ 2,453,652	\$ 2,999,672
Donated Services	511,950	-	511,950	544,471
Donated Items	167,021	-	167,021	165,087
Clinic Fees	90,972	-	90,972	91,103
ADM Reimbursements	58,003	-	58,003	86,641
Book Sales	54,487	-	54,487	64,700
Miscellaneous	17,727	-	17,727	25,590
Gain on Sale of Capital Assets	36,260	-	36,260	22,803
Foreign Exchange Gain/(Loss)	(37,252)	-	(37,252)	2,453
Interest	2,386	-	2,386	789
Total Revenue and Support	2,627,880	727,326	3,355,206	4,003,309
Reclassifications:				
Satisfaction of Program Restrictions	650,902	(650,902)	-	-
Program Expenses:				
Kenya Programs	1,841,123	-	1,841,123	2,586,003
El Salvador Programs	704,492	-	704,492	804,079
Paraguay Programs	283,282	-	283,282	311,485
Belize Programs	216,552	-	216,552	269,353
USA Programs	72,000	-	72,000	-
Total Program Expenses	3,117,449	-	3,117,449	3,970,920
Supporting Activities:				
Administrative Expenses	129,820	-	129,820	127,233
Fund Raising Expenses	23,930	-	23,930	22,299
Total Supporting Expenses	153,750	-	153,750	149,532
Total Expenses	3,271,199	-	3,271,199	4,120,452
Change in Net Assets	7,583	76,424	84,007	(117,143)
Net Assets, Beginning of Year	2,676,898	59,332	2,736,230	2,861,186
Prior Period Adjustment	-	-	-	(7,813)
Net Assets, End of Year	\$ 2,684,481	\$ 135,756	\$ 2,820,237	\$ 2,736,230

The notes to financial statements are an integral part of these statements.

Amish Mennonite Aid, Inc.

Statement of Functional Expenses

For the Year Ended December 31, 2015, with Comparative Information for the Year Ended December 31, 2014

	2015							2014	
	Kenya Programs	El Salvador Programs	Paraguay Programs	Belize Programs	USA Programs	Administrative	Fund Raising	Total	Total
Grants and Assistance	\$ 621,443	\$ 140,419	\$ 3,005	\$ 3,408	\$ 72,000	\$ -	\$ -	\$ 840,275	\$ 1,513,734
Wages	340,381	140,502	29,349	49,532	-	75,600	950	636,314	731,664
Donated Services	204,927	164,102	101,858	41,063	-	-	-	511,950	544,471
Travel	164,707	14,415	19,813	11,780	-	13,805	-	224,520	155,811
Occupancy	110,283	19,017	6,422	21,825	-	-	-	157,547	185,174
Medicine and Medical Supplies	-	115,707	28,614	-	-	-	-	144,321	244,565
Supplies	56,372	17,047	14,652	8,585	-	4,254	21,786	122,696	131,856
Depreciation	67,426	16,507	12,074	7,441	-	-	-	103,448	83,353
Books and Literature	71,104	3,409	1,460	21,164	-	-	-	97,137	93,688
Other Services	70,548	1,490	20,426	4	-	1,567	-	94,035	64,513
Vehicle Maintenance	58,998	14,444	9,823	9,876	-	-	-	93,141	106,458
Food	9,413	32,053	10,408	21,168	-	-	-	73,042	66,853
Vehicle Fuel	36,590	11,051	8,158	8,998	-	-	-	64,797	89,158
Professional Fees	2,953	5,804	1,053	1,895	-	20,342	-	32,047	42,408
Telephone	3,991	5,235	2,081	3,999	-	2,384	-	17,690	19,132
Information Technology	6,865	657	3,683	754	-	2,034	-	13,993	8,230
Postage and Freight	6,070	97	201	2,049	-	1,157	1,194	10,768	10,233
Miscellaneous	571	759	7,693	1,406	-	-	-	10,429	3,918
Worker Preparation	4,628	70	1,243	305	-	2,206	-	8,452	6,891
Payroll Taxes	926	-	-	-	-	5,783	-	6,709	6,533
Other Vehicle Expenses	2,037	1,231	1,172	1,194	-	-	-	5,634	8,083
Other Fees and Assessments	890	476	94	106	-	688	-	2,254	2,699
Staff Benefits	-	-	-	-	-	-	-	-	1,027
Total Expenses	\$ 1,841,123	\$ 704,492	\$ 283,282	\$ 216,552	\$ 72,000	\$ 129,820	\$ 23,930	\$ 3,271,199	\$ 4,120,452

The notes to financial statements are an integral part of these statements.

Amish Mennonite Aid, Inc.

Statement of Cash Flows

For the Year Ended December 31, 2015, with Comparative Information for the Year Ended December 31, 2014

	<u>2015</u>	<u>2014</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 84,007	\$ (117,143)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	103,448	83,353
(Gain)/Loss on Sale of Capital Assets	(36,260)	(22,803)
(Increase)/Decrease in Advances	963	2,336
(Increase)/Decrease in Inventory	88,454	50,837
(Increase)/Decrease in Prepaid Expenses	(279)	38,094
(Increase)/Decrease in Other Assets	(128)	4,026
Increase/(Decrease) in Accounts Payable	(4,850)	(2,491)
Increase/(Decrease) in Accrued Liabilities	(1,966)	374
Net Cash Provided (Used) by Operating Activities	<u>233,389</u>	<u>36,583</u>
Cash Flows from Investing Activities:		
Purchases of Capital Assets	(161,717)	(135,782)
Proceeds from Sale of Capital Assets	36,260	38,163
Payments Received on Notes Receivable	23,093	22,646
Net Cash Provided (Used) by Investing Activities	<u>(102,364)</u>	<u>(74,973)</u>
Net Increase (Decrease) in Cash	131,025	(38,390)
Cash and Cash Equivalents, Beginning of Year	<u>1,319,206</u>	<u>1,357,596</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,450,231</u>	<u>\$ 1,319,206</u>

The notes to financial statements are an integral part of these statements.