



American Association of
Caregiving
Youth

ANNUAL REPORT

July 1, 2013 – June 30, 2014

The American Association of Caregiving Youth® (AACY) is the first and only organization in the United States dedicated solely to improve the lives of child caregivers.

Vision of AACY – to be the national resource for the support of youth who sacrifice their education, health, well-being and childhood to provide care for ill, injured, elderly or disabled family members so that the youth caregivers experience childhood and achieve success in school and life.

Mission of AACY – to increase awareness about youth caregiving and foster the replication of the Caregiving Youth Project within Florida and the US; to provide direct and indirect support services for youth caregivers and their families; and to develop the Caregiving Youth Institute.

Core Values of AACY

AACY has adopted the following five Core Values which permeate the organization. They include:

- **Compassion** that inspires a caring nonjudgmental attitude to honor and value the role of caregiving youth and instill a sense of hope in the future.
- **Innovation** as AACY is unique in the country, the organization will evolve as it explores and discovers the most meaningful ways to convey to the public and professionals the issues and solutions to efficaciously support this otherwise hidden population of children.
- **Responsiveness** to the practical and research findings with ongoing process improvement to evaluate and deliver best methods of supporting caregiving youth including those who otherwise lack access to community support systems.
- **Collaboration** with local, county, state and national partnerships with institutions and organizations to rely on their expertise and resources to achieve desired outcomes and possibilities yet unknown.
- **Empowerment** as more and more are educated including caregiving youth, the public, students and professionals in caring and inclusive learning environments, benefits beyond what can be dreamed today will be achieved.

Background

The American Association of Caregiving Youth began in 1998 as Boca Raton Interfaith in Action with a Faith in Action program grant from the Robert Wood Johnson Foundation. Subsequent funding from the Quantum Foundation formed the cornerstone of its family caregiving support services. In 2005, the organization's name was changed to Volunteers for the Homebound and Family Caregivers (VHFC); its primary program was Boca Respite Volunteers.

A skeleton staff and volunteers contributed more than a decade of hard work, perseverance and dedication to meet the growing needs of an older and more diverse population. Research findings led to the establishment of the U.S. pioneering model, the Caregiving Youth Project (CYP). By the end of 2009, VHFC transitioned its Boca Respite services to Aloesea, a non-hospice program of Hospice by the Sea, and began its focus solely on youth caregiving. Effective January 1, 2010, the organization officially changed and adopted its new name, the American Association of Caregiving Youth to continue its work locally and nationally.

AACY Board of Directors

This fiscal year revealed transition and ultimate strengthening among the AACY Board of Directors members. As of June 30, 2014 the officers and members included:

Joseph Kraus – Acting Chair
Daniel Davidowitz – Vice Chair
Lauraleigh Gould, CPA – Treasurer
Abbi Bentz, RN, BS, CRRN, QRP – Secretary
Connie Siskowski, RN, PhD – President
Charles Brown, PhD – Director
Bill Carter - Director
Gail Eagle - Director
Marissa Gart, Esq. – Director
Michael Miller - Director
Isabel Parrado – Director
Rev. Tom Tift, PhD – Director
Scott Walters, CPA - Director



AACY Development

This year the demand for local services continues to increase. Many families, barely making it from paycheck to paycheck become disadvantaged when confronted by unexpected and complex health conditions. High copays impact the ability of a family to access needed medical and therapeutic services. Steadfast in the AACY mission, the following has been achieved:

- ♥ Diane Sawyer named CYP member Chris Miller “Person of the Week” during national nightly news – he was interviewed by Josh Elliot;
- ♥ “Care for Caregiving Youth” video was produced by the United Methodist Church;
- ♥ The national public relations firm, W2O, provided pro bono services including the production of an infographic and the Content Capsule;
- ♥ With funding from the Schmidt Family Foundation, the Caregiving Youth Institute was established;
- ♥ Dr. Siskowski became a blog contributor for the popular www.agingcare.com site;
- ♥ For the second year in a row, Allegiance Home Health and Rehab was the Back to School Breakfast partner during Boca Chamber Festival Days – this year’s honoree was former Mayor Susan Whelchel;
- ♥ A formal partnership with the University of Miami Miller School of Medicine resulted in two MD/MPH students conducting research using files of CYP participants;

- ♥ Dr. Siskowski was invited to present to the Florida Governor's Child and Youth Council as well as at multiple local service clubs;
- ♥ AACY received organization re-certification from NonProfits First;
- ♥ Extraordinary Charities again named AACY for inclusion in its publication as did the fundraising publication of Hands on Tzedakah;
- ♥ Members of the AACY Team (Drs. Faraone and Siskowski) participated in the American Society on Aging's national conference, the Family Caregiver Café statewide disability conference and the GradNation Summit of America's Promise in Washington, DC;
- ♥ A pilot mentoring program was initiated with orientation conducted in partnership with Take Stock in Children;
- ♥ Affiliates in several states are in various stages of progress, each with a slightly different model for replication of the Caregiving Youth Project; and
- ♥ The AACY National Advisory Council was established, headed by Marc Watrous, RPH, PhD with goals of raising awareness and raising funds.

Major Accomplishments and Local Impact of the Caregiving Youth Project

AACY is located in Palm Beach County while developing its national presence through a growing affiliate network, presentations and publications. The economic hardship of families is reflected in the increasing demand for caregiving by children. Now concluding its eighth year of the Caregiving Youth Project (CYP), the following reflects the accomplishments of this important work.

The CYP is the beta program of the American Association of Caregiving Youth®. It began at one middle school in Boca Raton, FL in 2006. The school was selected from the top ten in prevalence of caregiving from 2002 research, its proximity to the organization's headquarters and the willingness of the principal to take a risk to serve a newly identified group of students, many of whom were struggling academically and personally. The CYP, in partnership with The School District of Palm Beach County, is now fully integrated in seven middle schools and their related high schools located from Boca Raton north to West Palm Beach and west to Wellington. Additional schools are on a waiting list pending expanded funding.



Caregivers at Boca Middle - 2007

Since its inception, the CYP has directly served more than 750 youth caregivers and their families or 2,800 individuals of all ages. Additional youth and families received services but have either relocated or are no longer caregiving. There are other children, who have been identified as caregivers within the schools, who are in various phases of program processing. Furthermore, this past year, more than ever before, there are referrals from non-CYP affiliated schools and self-referrals from students, family members or agencies.

The CYP has also reached more than 12,000 students plus school staff with community resources through its Lunch and Learn sessions. The CYP Advisory Council meets quarterly.

The CYP eligibility process is a day in time in sixth grade; family health situations are ongoing and dynamic. Thus, throughout the school year, the CYP receives referrals from school staff and collaborating agencies along with many self-referrals by students in middle and high schools.



Highlights of the CYP in 2013-14

- ♥ Conducted in-home initial assessments by CYP social workers along with multiple needs-driven follow up home visits resulting in referrals for appropriate community resources, medical access and medical service assistance to strengthen families and reduce the burden on the child;
- ♥ Utilized collaborative relationships and special funding resources for families to improve their safety and home environment such as clean water, grab bars, ramps to allow for accessibility, an oxygen concentrator and others;
- ♥ Provided continued process improvement through participant and family feedback from major activities' (Skills Building Group, Camp Treasure, workshops) evaluations indicating the success of the activity for them personally as well as input for change and what else they want to learn;
- ♥ Held regular Lunch & Learn sessions twice/month (when school in session) and provided disease specific and general resources to CYP youth, other students and school staff. During these sessions, there were 2,823 individual student contacts with the distribution of resources and/or follow up as appropriate;
- ♥ Evaluated outcomes from 292 students through an end of the year feedback process during May – June 2014. Not all students responded to all questions and not all students receive the same services as they are needs-driven. The results are on page 11.
- ♥ Sponsored various significant activities including Camp Treasure, Reunion Camp, picnics, fishing trip, family Holiday Celebration, workshops, and more;
- ♥ Supported student academic success by obtaining school supplies for >300 students; continued the distribution of laptop or refurbished computers (now totaling 162) and provided tutoring and/or mentoring assistance for CYP participants as needed;
- ♥ Sent birthday cards to CYP members – for some it is the only acknowledgment they receive;
- ♥ Obtained multi-media exposure regarding our youth and their challenges in local, national newspapers, magazines and journals as well as television, radio and internet coverage including national TV on ABC News with Diane Sawyer;
- ♥ Continued participation with bachelor's and master's social work students from FAU;
- ♥ Conducted 57 Skills Building workshops for high school students at various schools;



- ♥ Continued use of social media and texting to communicate with students and family members in addition to Facebook;
- ♥ Celebrated the graduation of CYP high school students of which 70.6% went on to post-secondary education.
- ♥ Addressed the unique needs of bereaved CYP students with bereavement support through their time of readiness for additional children's grief support – there were 14 deaths in 2013-14;
- ♥ Provided for the first time, two Caregiving Youth Scholarships in partnership with the George Snow Scholarship Foundation; and
- ♥ Received a Proclamation from The School District naming November as its Caregiving Youth Month.



The number of people served is exponential as school staff and family members, in addition to the direct services provided to the student-caregivers, are impacted.



It Takes a Community!

The success of this work is based on strong collaboration among healthcare, education and the community. Alone it could never be as effective as it has been together. Several examples of how these efforts benefit our students and families include:

- ♥ AmeriCorps of Palm Beach County Literacy Coalition members assist at Camp Treasure with activities and tutoring;
- ♥ Back to School Bash donates school supplies, physicals and hair cuts for the return to school;
- ♥ Boca Helping Hands provides food, relief and employment resources for local families;
- ♥ Boca Raton's Promise assists students who have a mental health diagnosis of their own and is participating in the Alliance for Mental Health to Break the Silence as it raises awareness about mental health issues and services in PBC;
- ♥ Christ Fellowship Church delivers meals at Thanksgiving to the homes of CYP families;
- ♥ Clinics Can Help provides free recycled necessary medical equipment for families;
- ♥ Families First assists families in which grandparents have and/or need guardianship;
- ♥ Florida Atlantic University School of Social Work partners with CYP as a supervised site for BSW and MSW students who learn first-hand about caregiving by youth;
- ♥ Hope4Mobility installed a deck and chair lift to increase access and mobility for a family living in a mobile home;
- ♥ Hospice by the Sea joined with Hospice of Palm Beach County to provide Camp Good Grief for caregiving youth who experience the death of their loved one;
- ♥ Linus Project makes handmade blankets and a quilters group makes quilts for CYP members;
- ♥ Florida Atlantic University sponsors Reunion Camp Treasure on their Boca Raton campus which includes use of their swimming pool, the high ropes course and campus tours; and
- ♥ Spirit of Giving Network shares information among non-profits, performs Live Scan background checks, gathers Holiday gifts and more.

The CYP has had significant impact on student-caregivers, their families, AACY staff, volunteers and within the schools. The evidence that AACY work is spreading appears in several ways:

- ♥ The term caregiving youth is being adopted in the Canadian program as opposed to the UK term of “young carers”. It is more and more common for people locally to say, “I read about that” instead of having the proverbial blank stare until the light bulb goes on;
- ♥ Eighteen students who shared stories with the media were recognized with “Courage Awards” at Karaoke for a Cause;
- ♥ Schools in which we have a presence, welcome us back to support their students; and
- ♥ Students have remained in CYP into high school; they have also wanted to remain connected after they have experienced the death of their care receiver.



The Caregiving Youth Institute

The establishment of the CYI is in direct response to the growing number of caregiving youth who are unrecognized, invisible and falling through the cracks at school; youth who, with support, will become healthy, educated and productive adults. The public and professionals do not recognize them and their situations out of ignorance, not intent. Unlike other countries including the United Kingdom, there are no professional or public opportunities which are focused on any of the four dimensions of C.A.R.E. - Connection, Advocacy, Research and Education - as they relate to the issues and solutions of this hidden population.

Thanks to the Schmidt Family Foundation, during the spring of 2014 a generous grant provided for the establishment of the Caregiving Youth Institute (CYI) as a program of AACY. The CYI's goal is to raise the level of awareness and multi-system needs of caregiving youth along with solutions for their support. It provides the venue and opportunity to create the formal structure for what AACY has been informally providing for several years. The segments identified through C.A.R.E. include:

Connection

National and social media has helped to begin to raise some awareness about youth who are family caregivers. In response, calls have been received through the AACY 800 number as well as by email from different parts of the US requesting support for family or caregiving youth. The AACY team has been responsive to those who do not have access to the support of services of a Caregiving Youth Project by locating local resources and providing electronic information and connectivity with Facebook and email. Thus, CYI Connection includes developing free monitored secure support services among peer caregiving youth throughout the US via an electronic format of direct connectivity. There will also be an educational component to

provide a means of interaction so youth caregivers learn they are part of a much larger population and know they are not alone.

Advocacy

The Mayor(s) and members of the City Council of Boca Raton have been aware and have supported the organization since its inception. While Mayor Susan Whelchel hosted six “young carers” from the UK and wrote on behalf of all caregiving youth to Mrs. Obama with the enclosure of an unanswered letter from the UK group to President Obama. For the past several years AACY Board members and staff have identified and met with legislators and elected officials to educate them about the issues that confront caregiving youth. This includes the City Council members, county, state and federal legislators. Information has also been sent the wife of the Vice President, Dr. Jill Biden, who has a background in education. In July of 2013 Congresswoman Debbie Wasserman Schultz met with seven caregiving youth who shared their stories with her and her staff at the AACY offices. Most recently meetings have been held with Rep. Rooney, Rep. Harrell and Dr. Siskowski presented to the local Delegation. There has been interest and follow up; however, promises to assist have yet to prevail.

With CYI, a focused educational effort will be directed to legislators who sit on related committees to gain attention and raise more awareness regarding caregiving youth. With budgetary constraints, the case will be made from an economic perspective about the cost savings and tax revenue for tomorrow by supporting caregiving youth today. The case can also be made about the cost of doing nothing for these children and its long range impact on them and on society. The new national research data and report, when funded, includes presentations on Capitol Hill. The omission of caregiving youth from national public program support is likely to be an error of ignorance rather than intention.

Thus, Advocacy engages existing legislators and candidates for election along with other people in circles of influence to provide education about caregiving youth and ultimately produce policy changes with appropriations locally, within states and federally to include youth in support services for family caregivers, to allow youth caregiving to be considered as community service and to have long term recognition of their important role in health delivery. Assisting caregiving youth from grade six through high school graduation and successful entry into post-secondary education has an economic impact on them individually as well as on society when they become productive adults.

Research

The origin of the Caregiving Youth Project was research based. Since its inception in 2006, a variety of research and university affiliations have developed. They include:

- ♥ Barry University - School of Social Work – internship site
- ♥ Brandeis University - Sara Elliott – Doctoral Dissertation 2011-2013
- ♥ Florida Atlantic University
 - Schmidt College of Medicine - 2012-2013
 - School of Business - 2013
 - School of Nursing

- Doctoral Dissertation Carole Kain, ARNP
 - Affiliation agreement in process as site for students
- School of Social Work - BSW & MSW internship site
- Student volunteer site
- Reunion Camp with campus tours
- Reunion Camp
- ♥ Fort Hayes State University, Hayes, KS – Dr. Siskowski invited to be on Advisory Board of the School of Sociology
- ♥ Lynn University
 - Site of the soft launch of Caregiving Youth Institute with presentation for students in education
 - Reunion Camp site
- ♥ Palm Beach Atlantic University
 - What Works Survey 2002
 - Held multidisciplinary meeting for students in Colleges of Pharmacy, Nursing, Psychology & Education
- ♥ Palm Beach State College
 - CYP students have participated in Summer Youth College
 - Multidisciplinary meeting held with Provost Dr. B. Russell with outcome of PTK honors club to pilot mentoring relationship
- ♥ University of Freiberg, Germany
 - Graduate student, Marvi Eiland, requested participation in thesis on nonprofit collaborations including with government
- ♥ University of North Carolina
 - Assistant Professor Elizabeth Olsen returned to US from the UK to continue research and interest in caregiving youth – in planning process
- ♥ University of Miami – Miller School of Medicine – MD, MPH program
 - Grand Rounds and Broward Pediatric Society presentation with Julia Belkowitz, MD a pediatrician
 - Two medical students entered data from hard copy records for analysis and presentations
- ♥ University of S. Florida
 - Youth Caregivers Honors Class organized by External Evaluator – Dr. Donna Cohen and others
 - Publication of CYP data with posters at conferences and in peer-reviewed journals.

Another research component is the pursuit of funding to update the only national study, *Young Caregivers in the US* (2005) which is critical to the future development of AACY and the CYI. National demographics as well as healthcare systems and resources have dramatically changed since 2004 when the data was collected and showed that there are at least 1.3 million caregiving children ages 8-18 years in the US. AACY and the NAC (National Alliance of Caregiving - report author) have partnered to initiate the replication and expansion of this research. An application including a budget of \$230,000 was submitted to Genentech Foundation and verbally approved for \$100,000 pending a plan to gain the additional dollars.

Under the CYI auspices much needed research and publication can focus and expand through national and international university affiliations dealing with healthcare, education, community services and caregiving.

Education

AACY staff members have taken and have sought opportunities to share information with both the public and professionals through service club meetings, congregations, webinars, video productions, peer reviewed journals, social and other multi-media and formal conference presentations. AACY has also created handouts that are audience specific. Examples of conference presentations have included the American Psychological Association, National Association of School Social Workers, National Association of School Nurses, American Society on Aging, Children's Defense Fund, Marketing to Women in Healthcare and others.

The CYI will continue educational opportunities with a new focus. An asset of AACY is the intellectual property and materials it has developed since the inception of the Caregiving Youth Project in the Fall of 2006. With support, AACY can copyright, package and then offer for sale the materials for others to use. As part of a conference, a book the *Guide to Supporting Caregiving Youth* could be offered to attendees as a benefit to registration. Additionally, conferences will generate revenue from vendor participation and sponsorship.

Thus, education of the public and professionals forms the foundation for the future support of the population of caregiving youth and their families. There are currently courses taught which include family caregiving in some sectors of related professionals; however, there are none regarding caregiving youth. People don't know what they don't know. Credentialing of providers and inclusion of caregiving youth challenges and rewards through webinars, video productions, social and other multi-media, conferences and the production of media and publications for sale i.e. *Guide to Supporting Caregiving Youth* which could be targeted to specific audiences are all components of CYI education. This information will all be based on practice-based evidence.

Initially the CYI will focus primarily on the issues of middle and high school youth caregiving, however it recognizes that elementary school children may also have caregiving responsibilities. There are three phases of CYI implementation, the final phase being in the years three to five. Over time, CYI will create a learning environment that will be an invaluable resource to the greater local and state community as well as nationally. It is also projected that the CYI will become financially self-sustaining as well as generate income for other program development and operations of AACY.

Additional Comments

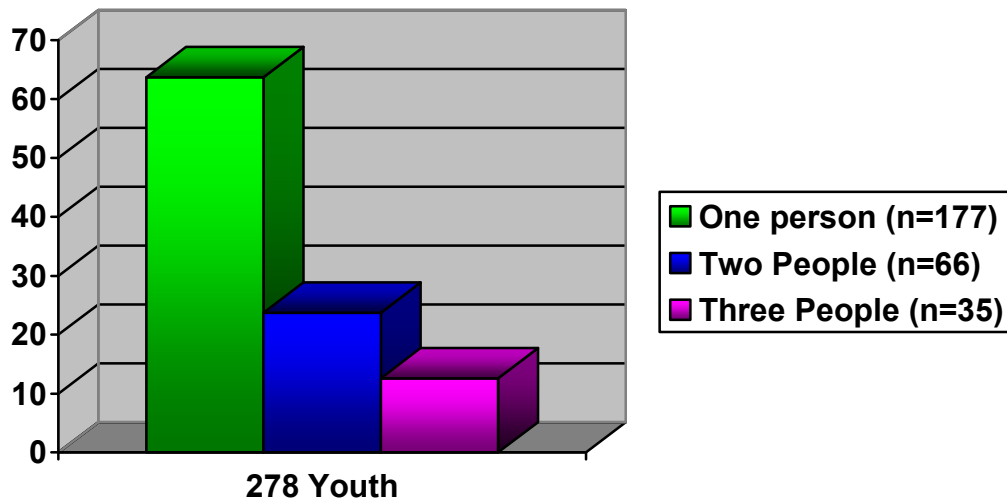
AACY has made significant progress since it became the official name of the organization on January 1, 2010. There is much work yet to be done!

The social media reach through Treasure Talk and Constant Contact is now well over 3,200 people and numbers through Facebook, Twitter and most recently Instagram continue to increase.

There are ongoing challenges with a changing School District administration which are compounded because each school has different rules for CYP staff to interface with students. Often students who are greatly in need of our services are ones that have academic struggles; yet they are the ones without an elective period during which we can connect with them. Dr. Ann Faraone, Director of Education Services for AACY, continues to liaison and work towards solutions instead of band-aids including changes in protocols on a district wide basis. The issues challenging caregiving youth are nonpartisan. Meetings were held with various elected officials to promote their understanding of our work and assist us in seeking public funding. Finally, partnerships continue such as with the Palm Beach County Mental Health Association and America's Promise to mutually augment our work.

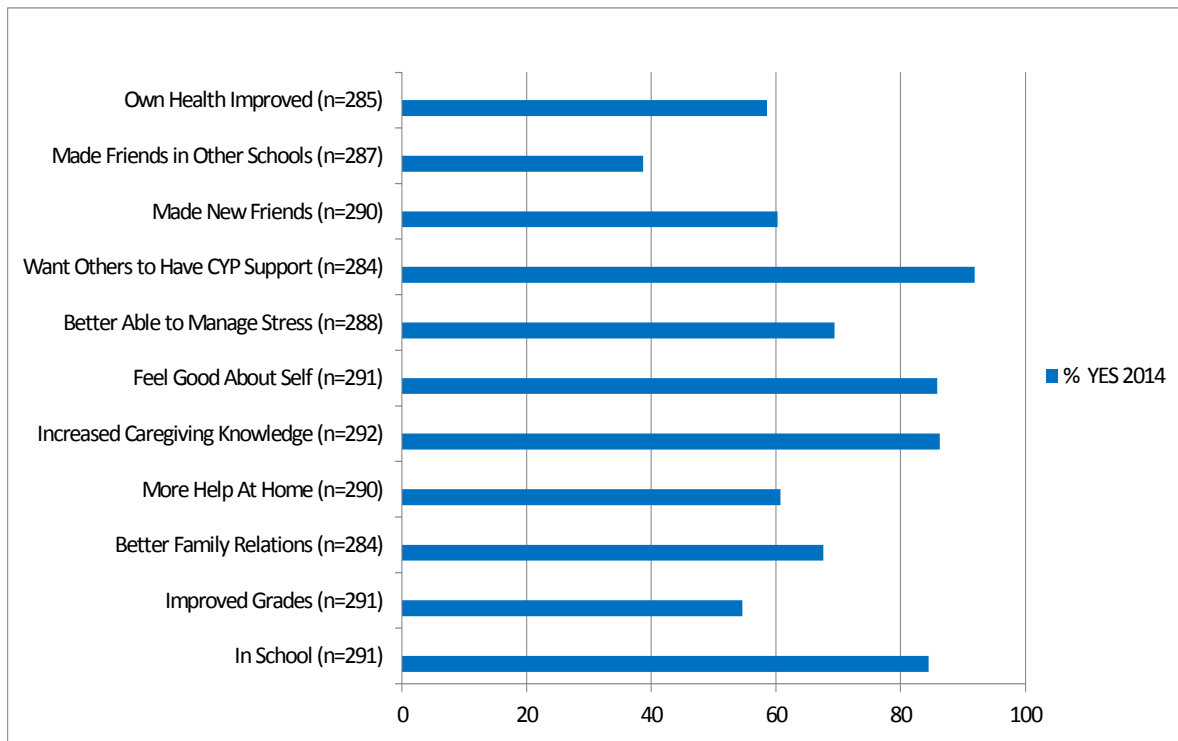
The End of the Year Feedback process helps to document the number of persons being cared for by CYP members in Palm Beach County. If it weren't for caregiving youth, who would be providing the care?

Among 292 respondents to the May-June 2014 End of the Year Feedback, 278 students remain caregiving while the 14 others have experienced the loss of their care receiver. These caregiving youth assist 414 individuals in Palm Beach County!



In 2013 there were 16 students who assist BOTH parents; in 2014 there were 23 students who care for BOTH parents with medical needs.

The other valuable feedback obtained at the end of the school year is to learn how members feel that their participation in the CYP helped them. Here are the results:



The responses are answers to the basic questions of how the Caregiving Youth Project has helped them regarding a variety of parameters. The home assessment is a trigger for respite, special projects, access to community resources and other needs-driven services to strengthen the family and thus reduce the work load on the child. As reflected above, there is significant benefit to students and their families. There is also qualitative data available as in addition to responding “Yes”, there is a space for explanations of “How”.

Some examples of the “how” the CYP has helped in school and/or with grades are “*because it helped prepare for tests, provided my computer, held programs to reduce stress and forget about worries, manage time, get community service hours, focusing ability, prioritization, attendance, tutoring, take classes online, staying on topic, new strategies, behavior and bullying, less nervous, study methods, test strategies – now I get all A’s, more energy, think more clearly, more time for homework, and to ask for help.*”

Financial Status

The annual audit was conducted and AACY remains deficiency free. A full report is available upon request. Ongoing funding both locally and nationally is a concern as obvious public resources, available for adult family caregivers is not yet available for children. To our benefit, United Way of Palm Beach County, with a focus on education has again awarded AACY funds for the support of the Caregiving Youth Project. With the discovery of more youth with health concerns of their own, mirroring the adult family caregiving ramifications, sources of funding to look at this important area are being sought. The expansion model is to partner and affiliate with existing successful non-profits.

There are several initiatives in place to build sustainability:

- 1) Generate revenue through the establishment and development of the Caregiving Youth Institute with the education of professionals and the public. Two facilitator manuals are nearly ready for publishing and a conference will be planned.
- 2) Expand fundraising capabilities as already demonstrated by the increase from \$47,427 in fiscal 2013 to \$118,487 in fiscal 2014.
- 3) Continue success of pro bono work from W20 in NY that helped to create the web-based Content Capsule, housed on the main AACY website.
- 4) Follow up with Sen. Abruzzo who committed to request line item funding in the next state budget on behalf of Florida's caregiving youth.
- 5) Utilize fully GiftWorks software to track and communicate with donors so that the individual donor base continues to increase.
- 6) Communicate the excellent CYP results of a graduation rate >95% yields a return on investment in terms of social responsibility of >12 times.

AACY has maintained agency certification through NonProfits First and has kept its position within the Better Business Bureau. The BBB report reflects that AACY has met its 20 Standards for Charity Accountability. Its financial review is based on the fiscal year ending June 30, 2012 and shows that 93% of AACY expenses are for programs, 2% fundraising and 5% administrative.

For more information: <http://give.org/charity-reviews/national/human-services/american-association-of-caregiving-youth-in-boca-raton-fl-37773#sthash.M8bGdxaL.dpuf>

In-kind contributions continue to be very meaningful to AACY. The webmaster has not only volunteered his time and talents but has also financially supported the website. Subsequent pages reflect AACY's finances through the 2013-14 fiscal year.

AMERICAN ASSOCIATION OF CAREGIVING YOUTH, INC.
STATEMENT OF FINANCIAL POSITION
Years Ended June 30, 2014 and 2013

	2014	2013
ASSETS		
Cash and Cash Equivalents	\$ 108,697	\$ 109,779
Other Receivables	15,242	6,250
Prepaid Insurance	11,564	3,825
TOTAL ASSETS	\$ 135,503	\$ 119,854
LIABILITIES		
Accounts Payable	\$ 653	\$ 615
TOTAL LIABILITIES	653	615
NET ASSETS		
Unrestricted	10,462	50,851
Temporarily Restricted	124,388	68,388
TOTAL NET ASSETS	134,850	119,239
TOTAL LIABILITIES AND NET ASSETS	\$ 135,503	\$ 119,854

AMERICAN ASSOICATION OF CAREGIVING YOUTH, INC.
STATEMENT OF ACTIVITIES
Years Ended June 30, 2014 and 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>	
			<u>2014</u>	<u>2013</u>
REVENUES AND OTHER SUPPORT				
Grants, Less Allowance for Uncollectible Promises To Give of \$0 and \$0	\$ 188,250	\$ 123,250	\$ 311,500	\$ 233,500
Other Contributions	117,030	-	117,030	175,319
Fundraising Events	119,257	-	119,257	47,512
In-Kind Contributions	237,740	-	237,740	171,200
Interest Income	2	-	2	-
Other Income	6,156	-	6,156	16,034
Grant Revenue Released from Restrictions	67,250	(67,250)	-	-
TOTAL REVENUES AND OTHER SUPPORT	735,685	56,000	791,685	643,565
EXPENSES				
Program Services	690,397	-	690,397	505,672
General and Administrative	36,060	-	36,060	26,271
Fundraising	49,617	-	49,617	18,940
TOTAL EXPENSES	776,074	-	776,074	550,883
CHANGE IN NET ASSETS	(40,389)	56,000	15,611	92,682
Net Assets, beginning	50,851	63,388	119,239	19,057
Prior Period Adjustment	-	-	-	7,500
Net Assets, ending	\$ 10,462	\$ 124,388	\$ 134,850	\$ 119,239