### ORIENT LAND TRUST

### STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2013 (WITH COMPARATIVE TOTALS FOR 2012)

	2013	2012	
Assets			
Cash and cash equivalents - unrestricted	\$ 7,844	\$ -	
Cash and cash equivalents - board-designated	210,172	167,914	
Cash and cash equivalents - temporarily restricted	13,000	2,000	
Accounts receivable	3,095	1,994	
Pledge receivable - temporarily restricted (Note 3)	31,633	37,083	
Prepaid expenses	12,399	11,327	
Merchandise inventory	9,201	11,345	
Investments (Note 4)	40,135	98,262	
Property and equipment, net (Note 5)	1,633,630	1,565,369	
Permanently restricted land (Note 6)	1,482,890	1,482,890	
Total assets	\$ 3,443,999	\$ 3,378,184	
Liabilities and Net Assets			
Liabilities			
Accounts payable	\$ 13,342	\$ 52	
Payroll accruals	48,351	47,490	
Deferred revenue	10,793	10,268	
Commitments and contingencies (Note 7)			
Total liabilities	72,486	57,810	
Net assets			
Unrestricted			
Operating	188	65,118	
Net investment in property and equipment	1,633,630	1,565,369	
Board-designated			
Capital reserve	112,000	112,000	
Stewardship defense fund	68,172	25,914	
Endowment	30,000	30,000	
Temporarily restricted (Note 8)	44,633	39,083	
Permanently restricted (Note 9)	1,482,890	1,482,890	
Total net assets	3,371,513	3,320,374	
Total liabilities and net assets	\$ 3,443,999	\$ 3,378,184	

### ORIENT LAND TRUST

# STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2013 (WITH COMPARATIVE TOTALS FOR 2012)

	2013				2012	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Total	
Revenue and other support	-			•		
Admissions and accommodations	\$ 779,044	· \$ -	\$ -	\$ 779,044	\$ 725,288	
Individual contributions	167,589	17,536	-	185,125	176,152	
Merchandise sales	30,487	_	-	30,487	37,281	
Less: cost of goods sold	(25,625	-	-	(25,625)	(32,050)	
Government grants	-	10,000	-	10,000	-	
Investment income	3,854	-	-	3,854	956	
Other income	4,052	<del>-</del>	-	4,052	758	
Gain(loss) on asset dispositions	(6,902	.) -	-	(6,902)	(1,905)	
In-kind contributions (Note 10)	8,000	_	-	8,000	7,778	
Net assets						
released from restrictions (Note 11)	21,986	(21,986)	_		_	
Total revenue and support	982,485	5,550	· -	988,035	914,258	
Expense					•	
Program services	755,530	-	-	755,530	727,872	
Supporting services						
Management and general	126,455	-	-	126,455	109,382	
Fund-raising	54,911		_	54,911	39,112	
Total expense	936,896	-		936,896	876,366	
Total change in net assets	45,589	5,550	-	51,139	37,892	
Net assets, beginning of year	1,798,401	39,083	1,482,890	3,320,374	3,282,482	
Net assets, end of year	\$ 1,843,990	\$ 44,633	\$ 1,482,890	\$ 3,371,513	\$ 3,320,374	

#### ORIENT LAND TRUST

# STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2013 (WITH COMPARATIVE TOTALS FOR 2012)

Cash flows from operating activities         \$ 51,139         \$ 37,892           Adjustment to reconcile change in net assets         6 6,242         66,256           to net cash provided by operating activities         6,902         1,905           Depreciation expense         6,824         66,236           (Gaim)loss on asset dispositions         6,902         1,905           Unrealized (gains)losses on investments         3,368         393           Donated securities         - (2,681)           Donated equipment and services capitalized         (7,900)         1(2,27)           Changes in operating assets and liabilities         (1,101)         (300           (Increase)decrease in pledges receivable         5,450         (37,083)           (Increase)decrease in prepaid expenses         (1,072)         929           (Increase)decrease in merchandise inventory         2,144         (2,537)           Increase(decrease) in accounts payable         13,290         (395)           Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         135,294         80,379           Cash flows from investment income         (455)         (532)           (Purchases) of property and equipment         (135,687)         (127,874)		2013		2012	
Adjustment to reconcile change in net assets to net cash provided by operating activities           Depreciation expense         68,424         66,256           (Gain)loss on asset dispositions         6,902         1,905           Unrealized (gains)losses on investments         3,368         (393)           Donated securities         -         (2,681)           Donated equipment and services capitalized         (7,900)         (1,227)           Changes in operating assets and liabilities         (1,101)         (300)           (Increase)decrease in accounts receivable         (1,107)         (39,083)           (Increase)decrease in prepaid expenses         (1,072)         929           (Increase)decrease in prepaid expenses         (1,072)         929           (Increase)decrease in prepaid expenses         13,290         (395)           (Increase)decrease in accounts payable         13,290         (395)           Increase(decrease) in eacounts payable         13,290         (395)           Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in payroll accruals         861         17,208           Net cash provided(used) by operating activities         (455)         (532)           Reinvestment) of investment income         (455)         (532)	Cash flows from operating activities		_		<del>.</del>
Depreciation expense   68,424   66,256   (Gain)loss on asset dispositions   6,902   1,905   Unrealized (gains)losses on investments   3,368   3(393)   Donated securities   - (2,681)   Donated equipment and services capitalized   (7,900)   (1,227)   Changes in operating assets and liabilities   (Increase)decrease in accounts receivable   (1,101)   (300)   (Increase)decrease in pledges receivable   (1,107)   292   (Increase)decrease in prepaid expenses   (1,072)   292   (Increase)decrease in merchandise inventory   2,144   (2,537)   Increase)decrease in merchandise inventory   2,144   (2,537)   Increase)decrease) in accounts payable   13,290   (395)   Increase)decrease) in deferred revenue   525   805   Increase)decrease) in deferred revenue   525   Increase)decrease) in deferred revenue   525   Increase)decrease in	Change in net assets	\$	51,139	\$	37,892
Depreciation expense (Gain)loss on asset dispositions (Gain)loss on asset dispositions (Gain)loss on investments (Gain)losses on investments (Gain)losses on investments (Gain)losses on investments (Gain) (Gain)losses on investments (Gain) (Gain)losses on investments (Gain) (Gain)losses (Gain)l	Adjustment to reconcile change in net assets				
(Gain)loss on asset dispositions         6,902         1,905           Unrealized (gains)losses on investments         (3,368)         (393)           Donated securities         - (2,681)           Donated equipment and services capitalized         (7,900)         (1,227)           Changes in operating assets and liabilities         (1,101)         (300)           (Increase)decrease in accounts receivable         (1,072)         929           (Increase)decrease in prepaid expenses         (1,072)         395           Increase(decrease) in accounts payable         13,290         (395)           Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in payroll accruals         861         17,208           Net cash provided(used) by operating activities         (455)         (532)           Proceeds from investing activities         (455)         (532) <tr< td=""><td>to net cash provided by operating activities</td><td></td><td></td><td></td><td></td></tr<>	to net cash provided by operating activities				
Unrealized (gains) losses on investments         (3,368)         (393)           Donated securities         - (2,681)           Donated equipment and services capitalized         (7,900)         (1,227)           Changes in operating assets and liabilities         (Increase) decrease in accounts receivable         (1,101)         (300)           (Increase) decrease in perpaid expenses         (1,072)         292           (Increase) decrease in prepaid expenses         (1,072)         292           (Increase) decrease in perpaid expenses         (1,072)         292           (Increase) decrease in perpaid expenses         (1,072)         292           (Increase) decrease in perpaid expenses         (1,072)         395           Increase (decrease) in deferred revenue         361         17,208           Increase (decrease) in be payroll accruals         861         17,208           Increase (decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         (455)         (532)           (Purchases) for property and e			•		66,256
Donated securities         - (2,681)           Donated equipment and services capitalized         (7,900)         (1,227)           Changes in operating assets and liabilities         (Increase)decrease in accounts receivable         (1,101)         (300)           (Increase)decrease in pledges receivable         5,450         (37,083)           (Increase)decrease in prepaid expenses         (1,072)         929           (Increase)decrease in merchandise inventory         2,144         (2,537)           Increase(decrease) in accounts payable         13,290         (395)           Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         135,294         80,379           Cash flows from investing activities         (455)         (532)           Proceeds from investment income         (455)         (532)           Proceeds from investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided(used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (39,604)           Net change in cash			6,902		1,905
Donated equipment and services capitalized         (7,900)         (1,227)           Changes in operating assets and liabilities         (Increase)decrease in accounts receivable         (1,101)         (300)           (Increase)decrease in pledges receivable         5,450         (37,083)           (Increase)decrease in prepaid expenses         (1,072)         929           (Increase)decrease in merchandise inventory         2,144         (2,537)           Increase(decrease) in accounts payable         13,290         (395)           Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         35,294         80,379           Cash flows from investing activities         (455)         (532)           Proceeds from investment income         (455)         (532)           Proceeds from investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided(used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (39,604)	Unrealized (gains) losses on investments		(3,368)		(393)
Changes in operating assets and liabilities         (Increase)decrease in accounts receivable         (1,101)         (300)           (Increase)decrease in necounts receivable         5,450         (37,083)           (Increase)decrease in prepaid expenses         (1,072)         929           (Increase)decrease in merchandise inventory         2,144         (2,537)           Increase(decrease) in accounts payable         13,290         (395)           Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         3135,294         80,379           Cash flows from investing activities         (455)         (532)           Proceeds from investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided(used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (25,406)           Cash and cash equivalents, beginning of year         169,914         257,545           Cash and cash equivalents, end of year         \$231,016         \$169,914	Donated securities		-		(2,681)
(Increase)decrease in accounts receivable         (1,101)         (300)           (Increase)decrease in pledges receivable         5,450         (37,083)           (Increase)decrease in prepaid expenses         (1,072)         929           (Increase)decrease in merchandise inventory         2,144         (2,537)           Increase(decrease) in accounts payable         13,290         (395)           Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         313,294         80,379           Cash flows from investing activities         (455)         (532)           Proceeds from investment income         (455)         (532)           Proceeds from investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided(used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         (87,631)         (87,631)           Cash and cash equivalents, beginning of year         169,914         257,545           Cash and cash equivalents, end of year         \$231,016         \$169,914           Supplemental disclosure of information:	Donated equipment and services capitalized		(7,900)		(1,227)
(Increase) decrease in pledges receivable         5,450         (37,083)           (Increase) decrease in prepaid expenses         (1,072)         929           (Increase) decrease in merchandise inventory         2,144         (2,537)           Increase (decrease) in accounts payable         13,290         (395)           Increase (decrease) in payroll accruals         861         17,208           Increase (decrease) in deferred revenue         525         805           Net cash provided (used) by operating activities         135,294         80,379           Cash flows from investing activities         (455)         (532)           Reinvestment) of investment income         (455)         (532)           Proceeds from investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided (used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (128,406)           Repayments) on note payable         -         (39,604)           Net change in cash         61,102         (87,631)           Cash and cash equivalents, beginning of year         169,914         257,545           Cash and cash equivalents, end of year         \$231,016	· · · · · · · · · · · · · · · · · · ·				
(Increase) decrease in prepaid expenses         (1,072)         929           (Increase) decrease in merchandise inventory         2,144         (2,537)           Increase(decrease) in accounts payable         13,290         (395)           Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         335,294         80,379           Cash flows from investing activities         (455)         (532)           Proceeds from investments of investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided(used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (87,631)           Net change in cash         61,102         (87,631)           Cash and cash equivalents, beginning of year         169,914         257,545           Cash and cash equivalents, end of year         \$231,016         \$169,914					• •
(Increase) decrease in merchandise inventory         2,144         (2,537)           Increase(decrease) in accounts payable         13,290         (395)           Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         135,294         80,379           Cash flows from investing activities         (455)         (532)           Proceeds from investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided(used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (128,406)           Cash not cash equivalents, beginning of year         -         (39,604)           Net change in cash         61,102         (87,631)           Cash and cash equivalents, beginning of year         169,914         257,545           Cash and cash equivalents, end of year         \$231,016         \$169,914           Supplemental disclosure of information:			•		• • •
Increase(decrease) in accounts payable         13,290         (395)           Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         135,294         80,379           Cash flows from investing activities         (455)         (532)           Reinvestment) of investment income         (455)         (532)           Proceeds from investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided(used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         (74,192)         (128,406)           Cash growing in cash         61,102         (87,631)           Cash and cash equivalents, beginning of year         169,914         257,545           Cash and cash equivalents, end of year         \$ 231,016         \$ 169,914           Supplemental disclosure of information:         \$ 231,016         \$ 169,914	` ' -		,		
Increase(decrease) in payroll accruals         861         17,208           Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         135,294         80,379           Cash flows from investing activities         (455)         (532)           Reinvestment) of investment income         (455)         (532)           Proceeds from investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided(used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         (87,631)         (87,631)           Net change in cash         61,102         (87,631)           Cash and cash equivalents, beginning of year         169,914         257,545           Cash and cash equivalents, end of year         \$ 231,016         \$ 169,914           Supplemental disclosure of information:	•		*		• • •
Increase(decrease) in deferred revenue         525         805           Net cash provided(used) by operating activities         135,294         80,379           Cash flows from investing activities (Reinvestment) of investment income         (455)         (532)           Proceeds from investments         61,950         -           (Purchases) of property and equipment         (135,687)         (127,874)           Net cash provided(used) by investing activities         (74,192)         (128,406)           Cash flows from financing activities         -         (39,604)           Net change in cash         61,102         (87,631)           Cash and cash equivalents, beginning of year         169,914         257,545           Cash and cash equivalents, end of year         \$ 231,016         \$ 169,914           Supplemental disclosure of information:         \$ 231,016         \$ 169,914	· · · · · · · · · · · · · · · · · · ·		•		, ,
Net cash provided(used) by operating activities135,29480,379Cash flows from investing activities (Reinvestment) of investment income(455)(532)Proceeds from investments61,950-(Purchases) of property and equipment(135,687)(127,874)Net cash provided(used) by investing activities(74,192)(128,406)Cash flows from financing activities(Repayments) on note payable-(39,604)Net change in cash61,102(87,631)Cash and cash equivalents, beginning of year169,914257,545Cash and cash equivalents, end of year\$231,016\$169,914Supplemental disclosure of information:					· ·
Cash flows from investing activities (Reinvestment) of investment income(455) (532)Proceeds from investments (Purchases) of property and equipment (Purchases) of property and equipment (135,687) (127,874)(127,874)Net cash provided(used) by investing activities (Cash flows from financing activities(74,192) (128,406)Cash flows from financing activities- (39,604)Net change in cash61,102 (87,631)Cash and cash equivalents, beginning of year169,914 (257,545)Cash and cash equivalents, end of year\$231,016 (\$169,914)Supplemental disclosure of information:	Increase(decrease) in deferred revenue		525		805
(Reinvestment) of investment income(455)(532)Proceeds from investments61,950-(Purchases) of property and equipment(135,687)(127,874)Net cash provided(used) by investing activities(74,192)(128,406)Cash flows from financing activities(Repayments) on note payable-(39,604)Net change in cash61,102(87,631)Cash and cash equivalents, beginning of year169,914257,545Cash and cash equivalents, end of year\$231,016\$169,914Supplemental disclosure of information:	Net cash provided(used) by operating activities		135,294		80,379
Proceeds from investments (Purchases) of property and equipment (Purch	Cash flows from investing activities				
(Purchases) of property and equipment(135,687)(127,874)Net cash provided(used) by investing activities(74,192)(128,406)Cash flows from financing activities-(39,604)(Repayments) on note payable-(39,604)Net change in cash61,102(87,631)Cash and cash equivalents, beginning of year169,914257,545Cash and cash equivalents, end of year\$ 231,016\$ 169,914Supplemental disclosure of information:	(Reinvestment) of investment income		(455)		(532)
Net cash provided(used) by investing activities  Cash flows from financing activities  (Repayments) on note payable  Net change in cash  Cash and cash equivalents, beginning of year  Cash and cash equivalents, end of year  Supplemental disclosure of information:  (74,192)  (128,406)  (39,604)  (87,631)  (87,631)  (128,406)  (99,914)  (128,406)	Proceeds from investments		61,950		-
Cash flows from financing activities(Repayments) on note payable- (39,604)Net change in cash61,102 (87,631)Cash and cash equivalents, beginning of year169,914 257,545Cash and cash equivalents, end of year\$ 231,016 \$ 169,914Supplemental disclosure of information:	(Purchases) of property and equipment		(135,687)		(127,874)
(Repayments) on note payable-(39,604)Net change in cash61,102(87,631)Cash and cash equivalents, beginning of year169,914257,545Cash and cash equivalents, end of year\$ 231,016\$ 169,914Supplemental disclosure of information:	Net cash provided(used) by investing activities		(74,192)		(128,406)
Net change in cash61,102(87,631)Cash and cash equivalents, beginning of year169,914257,545Cash and cash equivalents, end of year\$ 231,016\$ 169,914Supplemental disclosure of information:	Cash flows from financing activities				
Cash and cash equivalents, beginning of year  Cash and cash equivalents, end of year  Supplemental disclosure of information:	(Repayments) on note payable				(39,604)
Cash and cash equivalents, end of year \$ 231,016 \$ 169,914  Supplemental disclosure of information:	Net change in cash		61,102		(87,631)
Supplemental disclosure of information:	Cash and cash equivalents, beginning of year		169,914		257,545
**	Cash and cash equivalents, end of year	\$	231,016	\$	169,914
**	Supplemental disclosure of information:				
	**	\$		\$	396