

Unrestricted Reserves: Uses and Risk

Total	\$78,000
Base	\$62,750
Available	\$15,250

Uses

Bookkeeping	\$4,000
Development	\$10,000

Subtotal \$14,000

Net I \$64,000

Risk

New Grants	\$15,000
Fellowship	\$5,000

Subtotal \$20,000

Net II \$44,000