

SUNFLOWER HOUSE, INC.
FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2020 AND 2019

**SUNFLOWER HOUSE, INC.
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YEARS ENDED JUNE 30, 2020 AND 2019**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Sunflower House, Inc.
Shawnee, Kansas

We have audited the accompanying financial statements of Sunflower House, Inc. (a nonprofit organization) (the Organization), which comprise the statements of financial position as of June 30, 2020 and 2019 and the related statements of activities, functional expenses, and cash flows for the years 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 audits. We conducted our audits 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 auditor considers internal control relevant to the Organization'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 Organization'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.

Board of Directors
Sunflower House, Inc.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Sunflower House, Inc. as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, management has adopted Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)* and Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Our opinion is not modified with respect to that matter.

Correction of Error

As discussed in Note 16 to the financial statements, certain errors resulting in a misstatement of amounts previously reported for pledges receivable and net assets with donor restrictions were discovered by management of the Organization during the current year. Accordingly, the 2019 financial statements have been restated to correct the error.

CliftonLarsonAllen LLP

Overland Park, Kansas
REPORT DATE

SUNFLOWER HOUSE, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019

| | 2020 | | | 2019 (As Restated) | | |
|---|-------------------------------|----------------------------|---------------------|-------------------------------|----------------------------|---------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| ASSETS | | | | | | |
| CURRENT ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 466,406 | \$ 173,667 | \$ 640,073 | \$ 28,030 | \$ 173,876 | \$ 201,906 |
| Beneficial Interest in Assets Held by Community Foundation | 34,627 | 113,381 | 148,008 | 28,763 | 113,381 | 142,144 |
| Investment Securities | 450,349 | - | 450,349 | 454,899 | - | 454,899 |
| Accounts Receivable | 1,658 | - | 1,658 | 15,699 | - | 15,699 |
| Grants Receivable | 70,503 | 83,119 | 153,622 | 175,846 | 52,516 | 228,362 |
| Prepaid Expenses | 9,624 | - | 9,624 | 20,814 | - | 20,814 |
| Pledges Receivable, Net of an Allowance for Doubtful Accounts at June 30, 2020 and 2019 of \$2,500 and \$2,500, Respectively | 30,325 | 13,200 | 43,525 | 28,540 | 48,718 | 77,258 |
| Total Current Assets | <u>1,063,492</u> | <u>383,367</u> | <u>1,446,859</u> | <u>752,591</u> | <u>388,491</u> | <u>1,141,082</u> |
| FIXED ASSETS | | | | | | |
| Land and Improvements | 402,936 | - | 402,936 | 402,936 | - | 402,936 |
| Building | 2,287,775 | - | 2,287,775 | 2,287,775 | - | 2,287,775 |
| Website Development | 36,375 | - | 36,375 | 36,375 | - | 36,375 |
| Office Equipment | 425,417 | - | 425,417 | 425,417 | - | 425,417 |
| Total Fixed Assets | <u>3,152,503</u> | <u>-</u> | <u>3,152,503</u> | <u>3,152,503</u> | <u>-</u> | <u>3,152,503</u> |
| Less: Accumulated Depreciation | <u>(1,423,941)</u> | <u>-</u> | <u>(1,423,941)</u> | <u>(1,329,276)</u> | <u>-</u> | <u>(1,329,276)</u> |
| Net Fixed Assets | <u>1,728,562</u> | <u>-</u> | <u>1,728,562</u> | <u>1,823,227</u> | <u>-</u> | <u>1,823,227</u> |
| OTHER ASSETS | | | | | | |
| Pledges Receivable | 8,600 | - | 8,600 | 28,535 | - | 28,535 |
| Total Other Assets | <u>8,600</u> | <u>-</u> | <u>8,600</u> | <u>28,535</u> | <u>-</u> | <u>28,535</u> |
| Total Assets | <u>\$ 2,800,654</u> | <u>\$ 383,367</u> | <u>\$ 3,184,021</u> | <u>\$ 2,604,353</u> | <u>\$ 388,491</u> | <u>\$ 2,992,844</u> |

See accompanying Notes to Financial Statements.

SUNFLOWER HOUSE, INC.
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2020 AND 2019

| LIABILITIES AND NET ASSETS | 2020 | | | 2019 (As Restated) | | |
|--|-------------------------------|---------------------------|--------------|-------------------------------|---------------------------|--------------|
| | Without Donor Restrictions | With Donor Restriction | Total | Without Donor Restrictions | With Donor Restriction | Total |
| CURRENT LIABILITIES | | | | | | |
| Accounts Payable | \$ 43,038 | \$ - | \$ 43,038 | \$ 44,929 | \$ - | \$ 44,929 |
| Accrued Payroll Liabilities | 49,963 | - | 49,963 | 35,097 | - | 35,097 |
| Deferred Revenue | - | - | - | 1,950 | - | 1,950 |
| Current Portion of Capital Lease Obligation | 8,514 | - | 8,514 | 8,060 | - | 8,060 |
| Current Portion of Note Payable | 79,575 | - | 79,575 | - | - | - |
| Total Current Liabilities | 181,090 | - | 181,090 | 90,036 | - | 90,036 |
| LONG TERM LIABILITIES | | | | | | |
| Capital Lease Obligation, Net of Current Portion | 25,127 | - | 25,127 | 33,641 | - | 33,641 |
| Note Payable, Net of Current Portion | 101,325 | - | 101,325 | - | - | - |
| Total Long Term Liabilities | 126,452 | - | 126,452 | | | |
| Total Liabilities | 307,542 | - | 307,542 | 123,677 | - | 123,677 |
| NET ASSETS | | | | | | |
| Without Donor Restrictions | 2,493,112 | - | 2,493,112 | 2,480,676 | - | 2,480,676 |
| With Donor Restrictions | - | 383,367 | 383,367 | - | 388,491 | 388,491 |
| Total Net Assets | 2,493,112 | 383,367 | 2,876,479 | 2,480,676 | 388,491 | 2,869,167 |
| Total Liabilities and Net Assets | \$ 2,800,654 | \$ 383,367 | \$ 3,184,021 | \$ 2,604,353 | \$ 388,491 | \$ 2,992,844 |

See accompanying Notes to Financial Statements.

SUNFLOWER HOUSE, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2020 AND 2019

| | 2020 | | | 2019 (As Restated) | | |
|--|-------------------------------|----------------------------|------------------|-------------------------------|----------------------------|------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| SUPPORT | | | | | | |
| United Way | \$ 26,652 | \$ 15,840 | \$ 42,492 | \$ 34,220 | \$ 48,718 | \$ 82,938 |
| Grants | 807,178 | 227,225 | 1,034,403 | 876,833 | 234,716 | 1,111,549 |
| Special Events, Net of Cost of Goods Sold in Fiscal Year 2020 and 2019 of \$96,429 and \$106,826, Respectively | 194,120 | - | 194,120 | 222,863 | - | 222,863 |
| Contributions | 314,661 | - | 314,661 | 260,658 | - | 260,658 |
| Total Support | <u>1,342,611</u> | <u>243,065</u> | <u>1,585,676</u> | <u>1,394,574</u> | <u>283,434</u> | <u>1,678,008</u> |
| REVENUE | | | | | | |
| Realized and Unrealized Gains on Beneficial Interest in Assets Held by Community Foundation, Net | 2,533 | - | 2,533 | 16,750 | - | 16,750 |
| Realized and Unrealized (Loss) on Investment Securities | (2,009) | - | (2,009) | 2,505 | - | 2,505 |
| Interest and Dividend Income | 20,703 | - | 20,703 | 13,718 | - | 13,718 |
| Fee and Other Income | 35,266 | - | 35,266 | 49,137 | - | 49,137 |
| Total Revenue | <u>56,493</u> | <u>-</u> | <u>56,493</u> | <u>82,110</u> | <u>-</u> | <u>82,110</u> |
| Net Assets Released from Restriction due to Satisfaction of Purpose | 248,189 | (248,189) | - | 244,895 | (244,895) | - |
| Total Support and Revenue | <u>1,647,293</u> | <u>(5,124)</u> | <u>1,642,169</u> | <u>1,721,579</u> | <u>38,539</u> | <u>1,760,118</u> |

See accompanying Notes to Financial Statements.

SUNFLOWER HOUSE, INC.
STATEMENTS OF ACTIVITIES (CONTINUED)
YEARS ENDED JUNE 30, 2020 AND 2019

| | 2020 | | | 2019 (As Restated) | | |
|---|-------------------------------|----------------------------|---------------------|-------------------------------|----------------------------|---------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| EXPENSES | | | | | | |
| Program Services: | | | | | | |
| Education | \$ 257,926 | \$ - | \$ 257,926 | \$ 239,906 | \$ - | \$ 239,906 |
| Child Assessment | 956,521 | - | 956,521 | 933,387 | - | 933,387 |
| Supporting Services: | | | | | | |
| Community Relations | 53,943 | - | 53,943 | 55,137 | - | 55,137 |
| Fundraising | 199,071 | - | 199,071 | 147,535 | - | 147,535 |
| Management/Administrative | 167,396 | - | 167,396 | 194,312 | - | 194,312 |
| Total Expenses | <u>1,634,857</u> | <u>-</u> | <u>1,634,857</u> | <u>1,570,277</u> | <u>-</u> | <u>1,570,277</u> |
| CHANGE IN NET ASSETS | 12,436 | (5,124) | 7,312 | 151,302 | 38,539 | 189,841 |
| Net Assets - Beginning - As Previously Reported | 2,480,676 | 388,491 | 2,869,167 | 2,280,656 | 349,952 | 2,630,608 |
| Restatement of Net Assets - Note 16 | <u>-</u> | <u>-</u> | <u>-</u> | <u>48,718</u> | <u>-</u> | <u>48,718</u> |
| Net Assets - Beginning - As Restated | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,329,374</u> | <u>349,952</u> | <u>2,679,326</u> |
| NET ASSETS - END OF YEAR | <u>\$ 2,493,112</u> | <u>\$ 383,367</u> | <u>\$ 2,876,479</u> | <u>\$ 2,480,676</u> | <u>\$ 388,491</u> | <u>\$ 2,869,167</u> |

See accompanying Notes to Financial Statements.

SUNFLOWER HOUSE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

| | Program Services | | Supporting Services | | | Total |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------|-----------------------------|---------------------|
| | Education | Child Assessment | Community Relations | Fundraising | Management / Administrative | |
| Dues and Subscriptions | \$ 653 | \$ 1,921 | \$ 162 | \$ 513 | \$ 361 | \$ 3,610 |
| Bad Debt | - | - | - | - | 3,500 | 3,500 |
| Data Processing | 2,034 | 5,978 | 506 | 1,596 | 1,124 | 11,238 |
| Employee Benefits | 19,854 | 58,356 | 4,936 | 15,576 | 10,970 | 109,692 |
| Insurance | 6,233 | 18,322 | 1,550 | 4,890 | 3,444 | 34,439 |
| Interest Expense | - | - | - | - | 2,092 | 2,092 |
| Maintenance | 16,266 | 46,357 | - | 7,320 | 11,386 | 81,329 |
| Mileage and Travel | 1,757 | 5,164 | 437 | 1,378 | 971 | 9,707 |
| Miscellaneous | 191 | 1,980 | - | 1,016 | 7,592 | 10,779 |
| Supplies | 13,010 | 38,238 | 3,234 | 10,206 | 7,188 | 71,876 |
| Payroll Taxes | 10,416 | 30,616 | 2,590 | 8,172 | 5,755 | 57,549 |
| Personnel | 148,047 | 435,144 | 36,807 | 116,147 | 81,794 | 817,939 |
| Postage/Shipping | 981 | 2,883 | 244 | 770 | 542 | 5,420 |
| Printing | 1,918 | 5,638 | 477 | 1,505 | 1,060 | 10,598 |
| Professional Services | 6,224 | 217,512 | - | 2,706 | 9,788 | 236,230 |
| Property Tax | 230 | 657 | - | 104 | 161 | 1,152 |
| Public Relations | - | - | 3,000 | - | - | 3,000 |
| Staff Development | 3,029 | 9,780 | - | 14,031 | 105 | 26,945 |
| Telephone | 1,452 | 4,138 | - | 653 | 1,016 | 7,259 |
| Utilities | 6,265 | 17,856 | - | 2,819 | 4,386 | 31,326 |
| Volunteer Recognition | 433 | 2,022 | - | 1,149 | 908 | 4,512 |
| Depreciation | 18,933 | 53,959 | - | 8,520 | 13,253 | 94,665 |
| Total Expenses by Function | \$ 257,926 | \$ 956,521 | \$ 53,943 | \$ 199,071 | \$ 167,396 | \$ 1,634,857 |

See accompanying Notes to Financial Statements.

SUNFLOWER HOUSE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

| | Program Services | | Supporting Services | | | Total |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------|-----------------------------|---------------------|
| | Education | Child Assessment | Community Relations | Fundraising | Management / Administrative | |
| Dues and Subscriptions | \$ 724 | \$ 2,247 | \$ 196 | \$ 440 | \$ 392 | \$ 3,999 |
| Bad Debt | - | - | - | - | 17,245 | 17,245 |
| Data Processing | 1,665 | 5,170 | 451 | 1,012 | 902 | 9,200 |
| Employee Benefits | 16,393 | 50,901 | 4,438 | 9,963 | 8,876 | 90,571 |
| Insurance | 6,140 | 19,063 | 1,662 | 3,731 | 3,324 | 33,920 |
| Maintenance | - | - | - | - | 1,421 | 1,421 |
| Mileage and Travel | 17,801 | 50,732 | - | 8,010 | 12,460 | 89,003 |
| Miscellaneous | 1,653 | 5,131 | 447 | 1,004 | 895 | 9,130 |
| Supplies | - | - | 107 | 86 | 13,964 | 14,157 |
| Payroll Taxes | 10,445 | 32,431 | 2,827 | 6,347 | 5,655 | 57,705 |
| Personnel | 9,958 | 30,921 | 2,696 | 6,052 | 5,392 | 55,019 |
| Postage/Shipping | 138,330 | 429,510 | 37,448 | 84,068 | 74,897 | 764,253 |
| Printing | 783 | 2,431 | 212 | 476 | 424 | 4,326 |
| Professional Services | 1,540 | 4,782 | 417 | 936 | 834 | 8,509 |
| Property Taxes | - | 193,365 | - | - | 26,161 | 219,526 |
| Public Relations | 230 | 657 | - | 104 | 161 | 1,152 |
| Special Events | - | - | 4,236 | 7,584 | - | 11,820 |
| Staff Development | 3,157 | 20,066 | - | 392 | 145 | 23,760 |
| Telephone | 2,191 | 6,244 | - | 986 | 1,534 | 10,955 |
| Utilities | 6,456 | 18,401 | - | 2,905 | 4,519 | 32,281 |
| Volunteer Recognition | 1,975 | 3,008 | - | 4,230 | 785 | 9,998 |
| Depreciation | 20,465 | 58,327 | - | 9,209 | 14,326 | 102,327 |
| Total Expenses by Function | \$ 239,906 | \$ 933,387 | \$ 55,137 | \$ 147,535 | \$ 194,312 | \$ 1,570,277 |

See accompanying Notes to Financial Statements.

SUNFLOWER HOUSE, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2020 AND 2019

| | 2020 | 2019 |
|--|------------|------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in Net Assets | \$ 7,312 | \$ 189,841 |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities: | | |
| Depreciation | 94,665 | 102,327 |
| Bad Debt | 3,500 | 17,245 |
| Donated Stock | - | (9,816) |
| Realized and Unrealized (Gains) Losses on Investment Securities, Net | 9,930 | (14,420) |
| Realized and Unrealized (Gains) Losses on Beneficial Interest in Assets Held by Community Foundation | (3,972) | (4,688) |
| Changes in: | | |
| Grants Receivable | 74,740 | (86,320) |
| Pledges Receivable | 50,168 | 838 |
| Accounts Receivable | 14,041 | (15,621) |
| Prepaid Expenses | 11,190 | (1,613) |
| Auction Inventory | - | 1,114 |
| Accounts Payable and Accrued Liabilities | 12,975 | 10,625 |
| Deferred Revenue | (1,950) | 1,050 |
| Net Cash Provided by Operating Activities | 272,599 | 190,562 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of Fixed Assets | - | (27,415) |
| Purchase of Investment Securities | (19,827) | (247,785) |
| Reinvestment of Investment Income, Net of Fees | 12,555 | (12,287) |
| Proceeds from Sale of Investment Securities | - | 31,668 |
| Net Cash Used by Investing Activities | (7,272) | (255,819) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Principal Payments on Capital Lease Liabilities | (8,060) | (4,501) |
| Issuance of Paycheck Protection Program Payable | 180,900 | - |
| Net Cash Provided (Used) by Financing Activities | 172,840 | (4,501) |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 438,167 | (69,758) |
| Cash and Cash Equivalents - Beginning of Year | 201,906 | 271,664 |
| CASH AND CASH EQUIVALENTS - END OF YEAR | \$ 640,073 | \$ 201,906 |
| NONCASH FINANCING AND INVESTING ACTIVITIES | | |
| Property and Equipment Acquired through Capital Lease | \$ - | \$ 46,202 |
| SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION | | |
| Cash Paid during the Year for Interest | \$ 2,092 | \$ 1,421 |

See accompanying Notes to Financial Statements.

**SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Sunflower House, Inc. (the Organization) was formed to help prevent child physical and sexual abuse in Johnson County and Wyandotte County, Kansas. Its current programs include:

Education: Staff and volunteers provide community education and outreach programs to schools, service organizations, parent groups, religious organizations, and professional associations. This education includes child personal safety training, training on how to recognize and report child abuse, training on the practices of child-friendly investigation of abuse allegations for professionals in law enforcement, child protection, medical, mental health and prosecution.

Child Assessment: Staff work with professionals in law enforcement, child protection, medical, mental health and prosecution to enhance the investigation of abuse allegations in a neutral child-friendly setting. These services include child-friendly investigative interviews, family advocacy and support, child and family therapy, and information and referral.

Community Relations: Staff provide public relations, community outreach, and networking to the general public to promote understanding of the services provided by the Organization. These costs are not included in the above programs as they do not relate directly to education or child assessment.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

Cash equivalents for purposes of the statements of cash flows consists of cash on hand, cash in bank accounts and money market accounts.

Income Taxes

No provision for income taxes is included in the statement of activities since the Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC).

The Organization accounts for income taxes in accordance with FASB ASC 740, *Accounting for Income Taxes*, which provides guidance on how to measure and account for various tax positions. The Organization has determined that no material unrecognized tax benefits or liabilities exist as of June 30, 2020 and 2019 for the Organization. If applicable, the Organization will recognize interest and penalties related to the underpayment of income taxes in the period incurred. The Organization is not at the present time under examination by any taxing authority.

**SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fixed Assets

The Organization capitalizes assets costing greater than \$5,000 with a useful life of more than one year. Fixed assets are carried at cost, if purchased, and fair value as of the contribution date if contributed. Depreciation is provided for using the straight-line method over the estimated useful lives of the respective assets, which is generally 5 to 7 years for office equipment; 15 to 39 years for building and land improvements; and three years for website development. Maintenance and repairs are charged to expenses as incurred; major renewals and betterments are capitalized. When fixed assets are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in revenue or expenses. Depreciation expense for the years ended June 30, 2020 and 2019 is \$94,665 and \$102,327, respectively.

Contributed Services and Goods

Various individuals and organizations have made significant contributions of their time and products for the benefit of Sunflower House, Inc. The Organization records contributed services and goods as revenue and assets or expenses if the services or goods create or enhance a nonfinancial asset or when the contributions are goods and services that would typically need to be purchased by the Organization if such goods and services had not been contributed.

Contributed products and services recognized as revenue during the years ended June 30, 2020 and 2019 were:

| | 2020 | 2019 |
|--|-----------|-----------|
| Donated Supplies and Wish List Items (Used for Child Assessment) | \$ 32,599 | \$ 29,200 |
| Auction Items for Valentine Gala | 4,385 | 38,810 |
| Legal Services | 3,900 | 900 |
| Donated Stock | - | 9,816 |
| Fish Tank Maintenance | - | 1,900 |
| Total | \$ 40,884 | \$ 80,626 |

Expense Allocation

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pledges Receivable

Pledges receivable are generally due within one year and are stated at the pledged amount. The carrying amount of pledges receivable is reduced by the amount of a discount related to those pledges that are to be collected over a period longer than one year.

The Organization carries its pledges receivable net of an allowance for doubtful accounts. On a periodic basis, the Organization evaluates its pledges receivable and establishes an allowance for doubtful accounts, based on history of past write-offs and collections. The Organization had an allowance for doubtful accounts of \$2,500 for each of the years ended June 30, 2020 and 2019. Pledges receivable have various due dates, generally over 1 to 3 years, depending on the nature of the pledge. Pledges that are past due are considered delinquent and are written off as uncollectible at the time management determines that collection is unlikely.

Accounts Receivable

The Organization carries its accounts receivable net of an allowance for doubtful accounts. On a periodic basis, the Organization evaluates its accounts receivable and establishes an allowance for doubtful accounts, based on history of past write-offs and collections. At June 30, 2020 and 2019, the Organization determined that no allowance for doubtful accounts was necessary for accounts receivable. Accounts receivable are generally due within 90 days. Accounts receivable that are past due are considered delinquent and are written off as uncollectible at the time management determines that collection is unlikely.

Grants Receivable

The Organization receives various grants receivable from private and public agencies and carries these net of an allowance for doubtful accounts. The allowance for doubtful accounts is evaluated periodically based on history of past write-offs and collections. At June 30, 2020 and 2019, the Organization determined that no allowance for doubtful accounts was necessary for grants receivable.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

Net Assets With Donor Restrictions – Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as Net Assets Released from Restrictions.

New Accounting Pronouncement Effective in Future Accounting Period

In February 2016, FASB issued ASU 2016-02 *Leases (Topic 842)*. This update increases transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. ASU 2016-02 is effective for the Organization for the year ending June 30, 2021. Management will be evaluating the effects of this new standard.

NOTE 2 ADOPTION OF NEW ACCOUNTING STANDARDS

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Subsequent to May 2014, the FASB issued six ASUs to clarify certain matters related to Topic 606. Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, Revenue Recognition, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The updates address the complexity of revenue recognition and provide sufficient information to enable financial statements users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The Organization's financial statements reflect the application of ASC 606 guidance beginning on July 1, 2019. No cumulative-effect adjustment in net assets was recorded because the adoption of ASU 2014-09 did not significantly impact the Organization's reported historical revenue.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 2 ADOPTION OF NEW ACCOUNTING STANDARDS (CONTINUED)

Additionally in June 2018, FASB issued Accounting Standards Update (ASU) 2018-08, *Accounting Guidance for Contributions Received and Made*. This ASU was issued to clarify accounting guidance for contributions received and contributions made. The amendments to this ASU assists entities in (1) evaluating whether transactions should be accounted for as contribution (nonreciprocal) transactions within the scope of Topic 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. The implementation of this standard has no impact on the financial statements.

NOTE 3 CAPITAL LEASE OBLIGATION

The Organization entered into a capital lease for office equipment during the year ended June 30, 2019 valued at approximately \$46,000. The lease expires in 2024. The assets and liabilities under this capital lease are recorded at the present value of the future minimum lease payments. The assets are amortized over their useful lives. Depreciation expense for the year ended June 30, 2020 was approximately \$8,800.

Future minimum lease payments required under this capital lease is as follows:

| <u>Year Ending June 30.</u> | <u>Amount</u> |
|------------------------------------|-------------------------|
| 2021 | \$ 10,152 |
| 2022 | 10,152 |
| 2023 | 10,152 |
| 2024 | <u>6,768</u> |
| Total Minimum Lease Payments | 37,224 |
| Less: Amount Representing Interest | <u>(3,583)</u> |
| Total | <u><u>\$ 33,641</u></u> |

NOTE 4 PLEDGES RECEIVABLE

Contributors to the Organization have unconditionally promised to give as follows:

| | <u>June 30,</u> <u>2020</u> | <u>June 30,</u> <u>2019</u> |
|--|--------------------------------|--------------------------------|
| Receivable in Less Than One Year, Net of Allowance | \$ 43,525 | \$ 77,258 |
| Receivable in One to Five years | <u>8,600</u> | <u>28,535</u> |
| Total Unconditional Promises to Give | <u><u>\$ 52,125</u></u> | <u><u>\$ 105,793</u></u> |

The Organization has been informed by multiple donors naming Sunflower House, Inc. as a charitable foundation in their wills or trusts. Since these gifts are either revocable, or the charity named can be changed by the donor, they are not reflected within the accompanying financial statements due to their conditional nature.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were available for the following purposes at June 30:

| Subject to Expenditure for Specified Purpose: | 2020 | 2019 |
|---|------------|------------|
| Capital Campaign for Repairs and Maintenance | \$ 101,989 | \$ 98,941 |
| Child Assessment | 82,586 | 96,232 |
| Education Programming | 85,411 | 79,465 |
| Staff Development | - | 472 |
| Subject to Endowment Restriction | 113,381 | 113,381 |
| Total Net Assets with Donor Restrictions | \$ 383,367 | \$ 388,491 |

Net assets released during the year ended June 30 include:

| | 2020 | 2019 |
|--|------------|------------|
| Capital Campaign for Repairs and Maintenance | \$ 14,129 | \$ 28,981 |
| Child Assessment | 136,486 | \$ 98,888 |
| Education Programming | 87,252 | 106,248 |
| Staff Development | 10,322 | 10,778 |
| | \$ 248,189 | \$ 244,895 |

NOTE 6 BENEFICIAL INTEREST IN NET ASSETS HELD BY COMMUNITY FOUNDATION

The Organization signed an agreement with the Greater Kansas City Community Foundation (the Foundation) to establish the Sunflower House Foundation Fund (the Fund), whereby the Organization originally transferred funds in the amount of \$64,038 to the Foundation.

The original purpose of the Fund was to serve as an endowment for the Organization with the annual net income of the Fund to be distributed to the Organization.

During 2006, the Organization amended its Sunflower House Foundation Fund Establishment Document. The intent of the agreement is that the income and principal of the fund be unrestricted as to its use and be distributed to the Organization upon receipt of the written recommendation of not less than two board officers. However, the agreement states that the Foundation reserves the right to make the final decisions regarding distributions from the Fund.

At June 30, 2020 and 2019 the Organization's beneficial interest in net assets held by the Foundation totaled \$148,008 and \$142,144, respectively.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 7 PENSION PLAN

The Organization sponsors a defined contribution plan, with a 401(k) feature, covering all employees who have completed one year of service and have reached the age of 21. Matching contributions to the plan are discretionary. The Organization made \$19,177 worth of contributions in 2020 and \$17,165 for 2019.

NOTE 8 CONCENTRATIONS

Approximately 30% and 30% of the Organization's support was derived from the Victims of Crime Act government grant during the years ended June 30, 2020 and 2019, respectively.

Additionally, at June 30, 2020, approximately 77% of the Organization's receivables are due from three grants. Approximately 96% of the Organization's receivables at June 30, 2019, were due from four grants.

NOTE 9 LINE OF CREDIT

The Organization has a revolving promissory note agreement with Country Club Bank (the Bank) for advances up to \$200,000 which matures on January 15, 2021. Under the agreement, interest accrues on the unpaid balance of the note at the prime rate, but not less than 5%.

The line of credit is secured by all property of the Organization. The Organization is required to submit internally compiled quarterly financial statements while there is an outstanding borrowings under this line. The annual audit is due to the bank within 30 days of receipt and approval of the Board of Directors. At June 30, 2020 and 2019, the Organization has no balance outstanding on this line of credit.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 10 NOTE PAYABLE

During the year ended June 30, 2020 the Organization received a loan in the amount of \$180,900 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the “PPP Loan”). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over twenty-four months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the Company fails to apply for forgiveness within 10 months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. To the extent that all or part of the PPP Loan is not forgiven, the Organization will be required to pay interest on the PPP Loan at a rate of 1.0% per annum, and commencing in November 2020, principal and interest payments will be required through the maturity date in April 2022.

NOTE 11 INVESTMENTS

Investments are carried at fair value, and realized and unrealized gains and losses are reflected in the statements of activities. The finance committee of the Organization, following board policy, is responsible for ensuring the investments are appropriately diversified. The

finance committee also determines the investments to be set aside as board restricted, or board-designated operating reserves, and approves all transfers from these investments to other funds to support the Organization.

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statements of financial position. Investments at June 30, 2020 and 2019 are comprised of the following at fair value:

| | 2020 | 2019 |
|------------------|-------------------|-------------------|
| Mutual Funds | \$ 264,687 | \$ 183,953 |
| Preferred Stocks | 185,662 | 270,946 |
| Total | <u>\$ 450,349</u> | <u>\$ 454,899</u> |

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 11 INVESTMENTS (CONTINUED)

Investment returns consist of the following for the years ended June 30, 2020 and 2019:

| | 2020 | 2019 |
|--------------------------------|-----------|-----------|
| Interest and Dividends | \$ 17,373 | \$ 10,175 |
| Realized Gains (Losses), Net | (2,461) | (148) |
| Unrealized Gains (Losses), Net | 452 | 14,568 |
| Total Investment Returns | \$ 15,364 | \$ 24,595 |

NOTE 12 FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described as follows:

Level 1 - Quoted prices (unadjusted) in active markets that are accessible at the measurement date.

Level 2 - Directly or indirectly observable inputs as of the reporting date through correlation with market data, including quoted prices for similar assets and liabilities in active markets and quoted prices in markets that are not active. Level 2 also includes assets and liabilities that are valued using models or other pricing methodologies that do not require significant judgment since the input assumptions used in the models, such as interest rates and volatility factors, are corroborated by readily observable data from actively quoted markets for substantially the full term of the financial instrument.

Level 3 - Unobservable inputs that are supported by little or no market activity and reflect the use of significant management judgment.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used needed to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value:

Beneficial Interest in Assets Held by Community Foundation: Valued at contract value, which approximates fair value. Contract value represents contributions made under the contract, plus investment income and appreciation (depreciation), less withdrawals and administrative expenses.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 12 FAIR VALUE MEASUREMENTS (CONTINUED)

Investment Securities: Publicly traded stocks, and mutual funds are valued at unadjusted, quoted market prices in active markets at June 30, 2020 and 2019.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2020 and 2019:

| | Assets at Fair Value as of June 30, 2020 | | | |
|-------------------------------|---|-------------|-------------------|-------------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Beneficial Interest in Assets | | | | |
| Held by Community Foundation | \$ - | \$ - | \$ 148,008 | \$ 148,008 |
| Mutual Funds | 264,687 | - | - | 264,687 |
| Preferred Stocks | 185,662 | - | - | 185,662 |
| Total | <u>\$ 450,349</u> | <u>\$ -</u> | <u>\$ 148,008</u> | <u>\$ 598,357</u> |
| | | | | |
| | Assets at Fair Value as of June 30, 2019 | | | |
| | Level 1 | Level 2 | Level 3 | Total |
| Beneficial Interest in Assets | | | | |
| Held by Community Foundation | \$ - | \$ - | \$ 142,144 | \$ 142,144 |
| Mutual Funds | 183,953 | - | - | 183,953 |
| Preferred Stocks | 270,946 | - | - | 270,946 |
| Total | <u>\$ 454,899</u> | <u>\$ -</u> | <u>\$ 142,144</u> | <u>\$ 597,043</u> |

The following table sets forth a summary of changes in the fair value of the Organization's Level 3 assets for the years ended June 30, 2020 and 2019:

| | |
|-------------------------|--|
| | Beneficial Interest in Assets Held by Community Foundation |
| Balance - July 1, 2019 | \$ 142,144 |
| Interest and Dividends | 3,330 |
| Net Gains (Losses) | 3,972 |
| Administrative Fees | (1,438) |
| Approved Grants | - |
| Balance - June 30, 2020 | <u>\$ 148,008</u> |
| | |
| Balance - July 1, 2018 | \$ 157,344 |
| Interest and Dividends | 3,542 |
| Net Gains (Losses) | 4,688 |
| Administrative Fees | (1,430) |
| Approved Grants | (22,000) |
| Balance - June 30, 2019 | <u>\$ 142,144</u> |

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 13 ENDOWMENT

Endowment Overview

The Sunflower House, Inc.'s board of directors (the Board) has fiduciary responsibility to its donors for the prudent management and use of agency assets. The Organization seeks, invests, and distributes funds to achieve its mission to prevent child abuse and neglect in our community, through child-centered programs and interventions. It is the intent of the Organization's Board that investments of its charitable assets be made to facilitate current and future charitable needs of the Organization.

Sunflower House, Inc.'s endowment includes donor restricted funds of \$113,381. Net assets associated with endowment funds are classified and reported based upon the existence or absence of donor-imposed restrictions or in accordance with the Board's interpretation of relevant law.

The primary long-term investment objective of the investment portfolio is to seek competitive market returns so as to preserve and grow the capital funds and to provide cash flows to fund distributions. The investment program should be designed to participate in up markets and more importantly provide protection in down and sideways capital markets

The Organization's board of directors recognizes that the return objectives may be difficult to achieve in the short-term, but should be attainable over 10 or 15-year periods. Over shorter time frames, the Organization's investment portfolio will seek to outperform a composite of market indices.

The board of directors recognizes that prudent investing requires taking reasonable risks in order to raise the likelihood of achieving the targeted investment returns. The investment portfolio is structured to maintain prudent levels of diversification. Diversification of assets is employed to ensure that adverse results from one asset class will not have an unduly detrimental effect on the investment portfolio. The board of directors interprets diversification to include diversification by type, by characteristic, and by number of investments, as well as by the hiring of manager(s) that employ different management styles.

Interpretation of Laws Governing Donor Restricted Endowment Funds

Sunflower House, Inc. follows the state of Kansas Uniform Prudent Management of Institutional Funds Act (UPMIFA) and its own governing documents.

UPMIFA requires the historical dollar amount of a donor-restricted endowment fund to be preserved. In the absence of donor restrictions, the net appreciation on a donor-restricted endowment fund is spendable under UPMIFA. The Organization's donors have not placed restrictions on the use of the investment income or net appreciation resulting from the donor-restricted endowment funds.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 13 ENDOWMENT (CONTINUED)

Endowment Overview (Continued)

The board of directors has determined that the majority of its contributions are subject to the terms of its governing documents. Certain contributions are received subject to other gift instruments, or are subject to specific agreements with the board of directors.

Under the terms of Organization's governing documents, the board of directors has the ability to distribute so much of the original principal of any trust or separate gift, devise, bequest, or fund as the Board in its sole discretion shall determine. As a result of the ability to distribute the original principal, all contributions not classified as net assets with donor restrictions are classified as net assets without donor restrictions for financial statement purposes.

Policies for Appropriation of Endowment Assets

The Sunflower House, Inc.'s board of directors has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of those endowment assets over the long-term. The Organization's spending and investment policies work together to achieve this objective.

The investment policy establishes an achievable return objective through diversification of asset classes. The current absolute target return goal on an annualized basis is inflation plus 5%. Actual returns in any given year may vary from this amount. To satisfy its long-term rate-of-return objectives, the Sunflower House, Inc.'s board of directors relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

The board of directors targets a diversified asset allocation to achieve its long-term return objectives within prudent risk parameters. The spending policy calculates the amount of money annually distributed from Sunflower House, Inc.'s various endowed funds for grant making and administration. The Board's current spending policy is to fund capital improvements with investment income and or principal, and to fund agency operations with investment income up to \$25,000, which is further limited to keeping the corpus of the donor restricted assets intact. As the earnings on the endowment are minor, the Organization deems earnings as automatically appropriated each year.

Endowment consists of \$113,381 of donor restricted funds for the years ended June 30, 2020 and 2019.

NOTE 14 LIQUIDITY AND AVAILABILITY

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, equity securities, and a line of credit.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 14 LIQUIDITY AND AVAILABILITY (CONTINUED)

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statements of cash flows which identify the sources and uses of the Organization's cash and the amount of cash generated or used by operations for the years ended June 30, 2020 and 2019.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

| | 2020 | 2019 |
|--|---------------------|-------------------|
| Cash and Cash Equivalents | \$ 640,073 | \$ 201,906 |
| Accounts, Grants, and Pledges Receivable | 207,405 | 349,854 |
| Beneficial Interest in Assets Held by Community Foundation | 148,008 | 142,144 |
| Investment Securities | 450,349 | 454,899 |
| | <u>1,445,835</u> | <u>1,148,803</u> |
| Contractual or Donor Imposed Restrictions: | | |
| Cash Restricted to Specific Uses | (173,667) | (173,876) |
| Grants Receivable Restricted to Specific Uses | (83,119) | (52,516) |
| Pledges Receivable Restricted to Specific Uses | (13,200) | (48,718) |
| Pledges Not Receivable Within One Year | (8,600) | (28,535) |
| Endowment | (113,381) | (113,381) |
| Total Contractual or Donor Imposed Restrictions | <u>(391,967)</u> | <u>(417,026)</u> |
| Financial Assets to Meet Cash Needs for Expenditures Within One Year | <u>\$ 1,053,868</u> | <u>\$ 731,777</u> |

NOTE 15 SUBSEQUENT EVENTS

Management has evaluated subsequent events through REPORT DATE, the date which the financial statements were available for issue.

During the fiscal year-end 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Company, COVID-19 may impact various parts of its 2021 operations and financial results. Management believes the Company is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events continue to occur subsequent to year-end and are still developing.

SUNFLOWER HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

NOTE 16 RESTATEMENT

Certain accounts in the June 30, 2019 financial statements have been restated. The Organization previously recorded support as it was received from the United Way as net assets without donor restrictions. In the current year, the Organization identified the support should be recorded as revenue when communication of the unconditional promise to give is received. The impact on total net assets previously reported was an increase of \$48,817. The changes in balances are shown below:

| | As Previously Reported | As Restated |
|---------------------------------------|---------------------------|---------------------|
| Current Portion of Pledges Receivable | <u>\$ 28,540</u> | <u>\$ 77,258</u> |
| Net Assets Without Donor Restrictions | <u>\$ 2,480,676</u> | <u>\$ 2,480,676</u> |
| Net Assets With Donor Restrictions | <u>\$ 339,773</u> | <u>\$ 388,491</u> |