INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

DECEMBER 31, 2017 and 2016

December 31, 2017 and 2016

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors Community Services League Independence, Missouri

We have audited the accompanying financial statements of Community Services League, (a nonprofit organization), which comprise the statements of financial position as of December 31, 2017 and 2016, 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 audit. 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 of 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 auditor's 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 entity'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 entity'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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Services League as of December 31, 2017 and 2016, 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.

Emerick + Conpuny, P.C.

Kansas City, Missouri May 22, 2018

COMMUNITY SERVICES LEAGUE STATEMENTS OF FINANCIAL POSITION

	December 31,			51,
		2017		2016
Assets:				
Cash and cash equivalents	\$	619,527	\$	524,063
Cash and cash equivalents, restricted for Capital Campaign		14,804		62,365
Cash and cash equivalents, restricted for Centennial and Hwy 24 Campaign		952,518		465,098
Total Cash		1,586,849		1,051,526
Investments, unrestricted		13,316		11,776
Investments, restricted		16,169		14,274
Inventory		33,746		37,004
Contracts and accounts receivable		342,189		212,339
Prepaid expenses		49,745		34,218
Total Current Assets		2,042,014		1,361,137
Land		475,177		475,177
Buildings and improvements		2,902,524		2,827,655
Computers and software		105,008		105,008
Vehicles		50,002		50,002
Office furniture and equipment		133,646		133,646
Total Fixed Assets		3,666,357		3,591,488
Less accumulated depreciation		(806,863)		(695,474)
Net Fixed Assets		2,859,494		2,896,014
Total Noncurrent Assets		2,859,494		2,896,014
Total Assets	\$	4,901,508	\$	4,257,151
Liabilities:				
Accounts payable	\$	68,465	\$	88,281
Accrued expenses	-	65,936	-	34,288
Unearned income		, _		17,472
Mortgage loan payable - current maturities		52,454		152,849
Total Current Liabilities		186,855		292,890
Mortgage loan payable		1,307,676		1,375,434
Total Long-Term Liabilities		1,307,676		1,375,434
Total Liabilities		1,494,531		1,668,324
Net Assets:				
Unrestricted		2,141,760		1,832,915
Temporarily restricted		1,265,217		755,912
Total Net Assets		3,406,977		2,588,827
Total Liabilities and Net Assets	\$	4,901,508	\$	4,257,151

COMMUNITY SERVICES LEAGUE STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2017

Support: Controlutions: Direct assistance programs \$ 1,552,209 \$ - \$ 1,552,209 Other contributions Grants 381,862 416,59 422,721 United way 58,805 108,000 168,805 Government contracts 630,571 632,965 693,867 Total Support 4,372,397 212,955 4,585,352 Revenue: Special events 325,022 - 325,022 Ren income 14,080 - 14,080 Recycling 27,573 - 27,573 Other income 1,303 - 1,303 Interest and divided income 3,582 - 3,582 Total Support and Revenue 4,743,957 212,955 4,996,912 Net Assets Released From Restrictions 172,225 (172,225) - Total Support, Revenue, and Net Assets Released 4,916,182 40,730 4,996,912 Program envices: 1,226,5167 - 2,005,967 - 2,005,967 Program services: - 1,228,196 - 1,228,196		Unrestricted	Temporarily Restricted	Total
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Management and general 212,987 - 212,987 Fundraising 585,100 - 585,100 Total Supporting Services 798,087 - 798,087 Total Operating Expenses 4,692,906 - 4,692,906 Change in Net Assets from Operations 223,276 40,730 264,006 Other Changes in Net Assets: 2,300 - 2,300 Capital campaign - 24 Highway building 2,300 - 2,300 Capital campaign - 24 Highway building 83,269 (83,269) - Change in Net Assets for Year 308,845 509,305 818,150 Net Assets, Beginning of Year 1,832,915 755,912 2,588,827			-	
Management and general 212,987 - 212,987 Fundraising 585,100 - 585,100 Total Supporting Services 798,087 - 798,087 Total Operating Expenses 4,692,906 - 4,692,906 Change in Net Assets from Operations 223,276 40,730 264,006 Other Changes in Net Assets: 2,300 - 2,300 Capital campaign - 24 Highway building 2,300 - 2,300 Capital campaign - 24 Highway building 83,269 (83,269) - Change in Net Assets for Year 308,845 509,305 818,150 Net Assets, Beginning of Year 1,832,915 755,912 2,588,827	Supporting conviceou			
Fundraising Total Supporting Services 585,100 798,087 - 585,100 798,087 Total Operating Expenses 4,692,906 - 4,692,906 Change in Net Assets from Operations 223,276 40,730 264,006 Other Changes in Net Assets: Investment gain Capital campaign - 24 Highway building 2,300 - 2,300 Net Assets Released From Restrictions Capital campaign - 24 Highway building 83,269 (83,269) - Change in Net Assets for Year 308,845 509,305 818,150 Net Assets, Beginning of Year 1,832,915 755,912 2,588,827		212.097		212 097
Total Supporting Services 798,087 - 798,087 Total Operating Expenses 4,692,906 - 4,692,906 Change in Net Assets from Operations 223,276 40,730 264,006 Other Changes in Net Assets: 2,300 - 2,300 Investment gain 2,300 - 2,300 Capital campaign - 24 Highway building 83,269 (83,269) - Change in Net Assets for Year 308,845 509,305 818,150 Net Assets, Beginning of Year 1,832,915 755,912 2,588,827	• •		-	
Total Operating Expenses4,692,906-4,692,906Change in Net Assets from Operations223,27640,730264,006Other Changes in Net Assets: Investment gain Capital campaign - 24 Highway building2,300-2,300Net Assets Released From Restrictions Capital campaign - 24 Highway building83,269(83,269)-Change in Net Assets for Year308,845509,305818,150Net Assets, Beginning of Year1,832,915755,9122,588,827	5			
Change in Net Assets from Operations223,27640,730264,006Other Changes in Net Assets: Investment gain Capital campaign - 24 Highway building2,300-2,300Net Assets Released From Restrictions Capital campaign - 24 Highway building83,269(83,269)-Change in Net Assets for Year308,845509,305818,150Net Assets, Beginning of Year1,832,915755,9122,588,827	Total Supporting Services	190,007		190,001
Other Changes in Net Assets: Investment gain Capital campaign - 24 Highway building2,300 - 551,8442,300 551,844Net Assets Released From Restrictions Capital campaign - 24 Highway building83,269 (83,269)-Change in Net Assets for Year308,845509,305818,150Net Assets, Beginning of Year1,832,915755,9122,588,827	Total Operating Expenses	4,692,906		4,692,906
Other Changes in Net Assets: Investment gain Capital campaign - 24 Highway building2,300 - 551,8442,300 551,844Net Assets Released From Restrictions Capital campaign - 24 Highway building83,269 (83,269)-Change in Net Assets for Year308,845509,305818,150Net Assets, Beginning of Year1,832,915755,9122,588,827	Change in Net Assets from Operations	223 276	40 730	264 006
Investment gain 2,300 - 2,300 Capital campaign - 24 Highway building - 551,844 551,844 Net Assets Released From Restrictions 83,269 (83,269) - Change in Net Assets for Year 308,845 509,305 818,150 Net Assets, Beginning of Year 1,832,915 755,912 2,588,827	onange in her Assets nom operations	223,210	40,750	204,000
Capital campaign - 24 Highway building-551,844551,844Net Assets Released From Restrictions Capital campaign - 24 Highway building83,269(83,269)-Change in Net Assets for Year308,845509,305818,150Net Assets, Beginning of Year1,832,915755,9122,588,827	Other Changes in Net Assets:			
Net Assets Released From Restrictions Capital campaign - 24 Highway building83,269(83,269)-Change in Net Assets for Year308,845509,305818,150Net Assets, Beginning of Year1,832,915755,9122,588,827	-	2,300	-	2,300
Capital campaign - 24 Highway building 83,269 (83,269) - Change in Net Assets for Year 308,845 509,305 818,150 Net Assets, Beginning of Year 1,832,915 755,912 2,588,827	Capital campaign - 24 Highway building	-	551,844	551,844
Change in Net Assets for Year 308,845 509,305 818,150 Net Assets, Beginning of Year 1,832,915 755,912 2,588,827	Net Assets Released From Restrictions			
Net Assets, Beginning of Year 1,832,915 755,912 2,588,827	Capital campaign - 24 Highway building	83,269	(83,269)	
	Change in Net Assets for Year	308,845	509,305	818,150
Net Assets, End of Year \$ 2,141,760 \$ 1,265,217 \$ 3,406,977	Net Assets, Beginning of Year	1,832,915	755,912	2,588,827
	Net Assets, End of Year	\$ 2,141,760	\$ 1,265,217	\$ 3,406,977

See Notes to Financial Statements

COMMUNITY SERVICES LEAGUE STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2016

Support: Contributions: S 790.423 S . S 790.433 Other contributions 343.973 .		Unrestricted	Temporarily Restricted	Total
Contributions: \$ 790,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,423 \$ 770,723 \$ 770,723 \$ 771,723 1 785,753 \$ 771,723 1 785,753 \$ 771,723 1 785,753 \$ 771,723 1 785,753 \$ 771,723	Support	Unrestricted	Restricted	Total
Direct assistance programs \$ 790.423 \$ - \$ 790.42 Other contributions 343.973 - 1460.307 - 1460.307 Grants 332.861 74.016 406.57 United way 84.628 106.000 192.62 Government contracts 417.711 14.238 431.94 Total Support 342.9603 196.254 3.625.86 Revenue: 394.982 - 334.96 3.625.86 Revenue: 394.982 - 334.96 - 166 Recycling 57.176 - 57.17 - 167.17 Other income 18.536 - 166 - 166 Total Support and Revenue 3.901.902 196.254 4.098.15 Net Assets Released From Restrictions 180.291 (180.291)	••			
Other contributions 343,973 - 343,973 In-Kind, including donated space of \$12,600 1,460,307 - 1,460,307 Grants 342,861 174,016 406,57 United way 84,8628 108,000 129,625 Government contracts 417,711 14,238 431,92 Total Support 3,429,600 196,624 3,625,86 Revenue: 394,982 - 394,982 Special events 394,982 - 394,982 Recycling 57,176 - 57,17 Other income 18,536 - 18,536 Interest and dividend income 1,605 - 1,605 Total Revenue 390,1002 196,254 4,098,16 Net Assets Released From Restrictions 190,291 (180,291) - Total Support, Revenue, and Net Assets Released 190,291 (180,291) - Total Support, Revenue, and Net Assets Released 195,964,88 - 1,950,48 - Program services 316,243		\$ 790 423	s -	\$ 790 423
In-kind, including donated space of \$12,600 1,460,307 - 1,460,307 Grans 332,551 74,016 406,53 United way 342,9603 196,284 3,625,68 Government contracts 417,711 14,238 431,94 Total Support 344,962 - 394,962 Revenue: 394,962 - 394,962 - Special events 394,962 - 394,962 - Revenue: 394,962 - 394,962 - 394,962 Interest and dividend income 18,056 - 18,65 - 18,536 - 18,536 Interest and dividend income 1,80,05 - 140,05 - 472,299 - 472,225 Total Support and Revenue 3,901,902 196,254 4,098,15 Net Assets Released From Restrictions - 180,291 - - - 4,098,15 Operating Expenses: - - 180,291 (180,291) - - - - - - - - - - - <td></td> <td></td> <td>Ψ <u>-</u></td> <td></td>			Ψ <u>-</u>	
Grants 332,561 74,016 406,57 United way 342,628 108,000 192,62 Government contracts 417,711 142,38 431,92 Total Support 3,429,003 196,254 3,625,85 Revenue: 394,962 394,962 394,962 Special events 394,962 196,254 3,625,85 Revyling 57,176 57,176 181,536 Interest and dividend income 1,605 1,605 1,605 Total Revenue 472,299 - 472,299 Total Support and Revenue 3,901,902 196,254 4,098,15 Net Assets Released From Restrictions 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 4,082,193 15,963 4,098,15 Operating Expenses: 1 1950,488 - 1,950,488 - Program services: 1 1950,488 - 1,950,488 - Income support 1,950,488 - 1,950,488 - 1,950,488<		-	-	
United way 84,628 108,000 192,624 Government contracts 417,711 14,238 431,92 Total Support 3,429,603 196,254 3,625,82 Revenue: 394,982 - 394,982 Special events 394,982 - 394,982 Recycling 57,176 - 57,176 Other income 18,536 - 186,556 Interest and dividen income 18,056 - 14605 Total Support and Revenue 3,901,902 196,254 4,098,15 Net Assets Released From Restrictions 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 180,291 (180,291) - Total Support 1,950,488 - 1,950,48 - 1,950,48 Income support 1,950,498 - 1,950,48 - 1,950,48 Income support 1,950,498 - 1,950,48 - 1,950,48 Housing counseling 31,378 - 331,37 - <td>- · ·</td> <td></td> <td>74 016</td> <td></td>	- · ·		74 016	
Government contracts 417,711 14,228 431,94 Total Support 3,429,603 196,254 3,825,85 Revenue: 394,982 3,825,85 Special events 394,982 3,825,85 Revolue: 394,982 3,825,85 Special events 394,982 196,254 Revolue 472,299 16,05 Total Revenue 472,299 472,229 Total Support and Revenue 3,901,902 196,254 Net Assets Released From Restrictions 180,291 (180,291) Program expenditures 180,291 (180,291) Total Support, Revenue, and Net Assets Released 4,082,193 15,963 4,098,15 Operating Expenses: 1,950,488 1,950,48 1,950,		-	,	192,628
Total Support 3,429,603 196,254 3,625,82 Revenue: 394,962 - 394,962 - 394,962 Recycling 57,176 - 57,176 - 57,176 Other income 18,536 - 18,536 - 16,655 Interest and dividend income 1,605 - 1,665 - 1,62 Total Support and Revenue 3,901,902 196,254 4,098,15 - 3,62,648 -<	-			431,949
Special events 394,982 - 394,982 Recycling 57,176 - 57,176 Other income 18,536 - 1,605 Total Revenue 472,299 - 472,229 Total Support and Revenue 3,901,902 196,254 4,098,15 Net Assets Released From Restrictions 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 4,082,193 15,963 4,098,15 Operating Expenses: 180,291 (180,291) - - Program services: 1,950,488 - 1,950,483 - 1,950,483 Housing counseling 931,378 - 931,378 - 931,378 Employment services 316,243 - 3358,228 - 3358,228 - 3358,228 - 3358,228 - 3358,228 - 3358,228 - 23,526,22 - 623,52 - 623,52 - 623,52 - 623,52 - 623,52 - 623,52				3,625,857
Recycling 57,176 - 57,17 Other income 18,536 - 18,536 Interest and dividend income 1,605 - 1,605 Total Revenue 3,901,902 196,254 4,098,15 Net Assets Released From Restrictions 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 4,082,193 15,963 4,098,15 Operating Expenses: 100,291 - - - Program services: 1,950,488 - 1,950,468 - 1,950,468 Income support 1,950,488 - 1,950,468 - 1,950,468 Financial coaching 116,119 - 3,162,22 - 3,236,22 - 3,236,22 - 3,236,22 - 3,236,22 - 3,236,22 - 3,236,22 - 3,236,22 - 623,52 - 623,52 - 623,52 - 623,52 -<	Revenue:			
Recycling 57,176 - 57,17 Other income 18,536 - 18,536 Interest and dividend income 1,605 - 1,605 Total Revenue 3,901,902 196,254 4,098,15 Net Assets Released From Restrictions 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 4,082,193 15,963 4,098,15 Operating Expenses: 100,291 - - - Program services: 1,950,488 - 1,950,468 - 1,950,468 Income support 1,950,488 - 1,950,468 - 1,950,468 Financial coaching 116,119 - 3,162,22 - 3,236,22 - 3,236,22 - 3,236,22 - 3,236,22 - 3,236,22 - 3,236,22 - 3,236,22 - 623,52 - 623,52 - 623,52 - 623,52 -<	Special events	394,982	-	394,982
Other income 18,53 - 18,53 Interest and dividend income 1,605 - 1,60 Total Revenue 472,299 - 472,229 Total Support and Revenue 3,901,902 196,254 4,098,15 Net Assets Released From Restrictions 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 4,082,193 15,963 4,098,15 Operating Expenses: 190,291 (180,291) - - Program services: 1,950,488 1,950,488 1,950,485 - 931,378 - 931,378 - 931,378 - 316,24 - 160,119 - 160,119 - 160,119 - 160,119 - 160,119 - 160,119 - 160,119 - 160,119 - 177,252 - 2,3358,222 - 2,3358,222 - 2,3358,222 - 2,3358,222 - 2,33,582,22	•		-	57,176
Interest and dividend income 1.605 - 1.60 Total Revenue 472,299 - 472,29 Total Support and Revenue 3,901,902 196,254 4,098,16 Net Assets Released From Restrictions 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 180,291 (180,291) - Total Support, Revenue, and Net Assets Released 4,082,193 15,963 4,098,153 Operating Expenses: 1,950,488 - 1,950,48 - 1,950,48 Program services: 1,950,488 - 1,950,48 - 1,950,48 Financial coaching 1,950,488 - 1,950,48 - 1,950,48 Financial coaching 1,950,488 - 1,950,48 - 1,950,48 Supporting services: 3,358,228 - 3,358,228 - 3,358,22 Supporting services: 1453,766 - 163,77 22,52 623,522 623,522 623,522 623,522 623,522 623,522 623,522 623,52			-	18,536
Total Revenue 472,299 - 472,259 Total Support and Revenue 3,901,902 196,254 4,098,15 Net Assets Released From Restrictions Program expenditures 180,291 (180,291) - Total Support, Revenue, and Net Assets Released From Restrictions 4,082,193 15,963 4,098,15 Operating Expenses: Program services: Income support 1,950,488 - 1,950,488 - Program services: 931,378 - 931,378 - 931,378 Employment services 3166,243 - 160,119 - 160,119 Total Program Services 3358,228 - 3,358,228 - 3,368,22 Supporting services: Management and general 153,766 - 153,766 Fundraising 623,522 - 623,522 - 623,522 Total Supporting Services 777,288 - 777,288 - 777,288 Total Operating Expenses 4,135,516 - 4,135,516 - 2,32 Investment gain 2,328	Interest and dividend income		-	1,605
Net Assets Released From Restrictions Program expenditures180,291 (180,291)(180,291) (180,291)Total Support, Revenue, and Net Assets Released From Restrictions4,082,19315,9634,098,15Operating Expenses: Income support Housing counseling1,950,4881,950,481,950,48Program services: Income support Financial coaching1,950,4881,950,48316,243Total Program Services316,243316,243316,243Supporting services: Management and general153,766153,766153,766Fundraising Fundraising623,522623,52623,52Total Supporting Services777,288777,288777,288Change in Net Assets: Investment gain2,3282,3282,328Net Assets Released From Restrictions Capital campaign - Noland Road building Capital campaign - 24 Highway building58,805 (58,805)(58,805) (58,805)564,61Change in Net Assets for Year107,357422,224529,524Net Assets, Beginning of Year1,725,558333,6882,059,24	Total Revenue		-	472,299
Program expenditures 180.291 (180.291) (180.291) (180.291) Total Support, Revenue, and Net Assets Released From Restrictions 4,082,193 15,963 4,098,15 Operating Expenses: Income support 1,950,488 1,950,488 1,950,488 1,950,488 Program services: Income support 1,950,488 1,950,488 1,950,488 1,950,488 Financial coaching 931,378 931,378 16,243 316,243 Financial coaching 160,119 160,119 160,119 160,119 Total Supporting services: 3,358,228 3,358,228 23,528,225 23,528,225 Supporting services: 153,766 153,766 153,766 23,522 Total Operating Expenses 4,135,516 4,135,516 4,135,516 Change in Net Assets from Operations (53,323) 15,963 (37,366 Other Changes in Net Assets: Investment gain 2,328 2,328 2,326 2,326 Net Assets Released From Restrictions 2,328 2,326 2,326 2,326 Capital campaign - Noland Road building 58,805 (58,805) <td>Total Support and Revenue</td> <td>3,901,902</td> <td>196,254</td> <td>4,098,156</td>	Total Support and Revenue	3,901,902	196,254	4,098,156
Total Support, Revenue, and Net Assets Released From Restrictions 4,082,193 15,963 4,098,15 Operating Expenses: 4,082,193 15,963 4,098,15 Program services: 1ncome support 1,950,488 - 1,950,48 Housing counseling 931,378 - 931,378 Employment services 316,243 - 316,243 Financial coaching 160,119 - 160,119 Total Program Services 3,358,228 - 3,358,228 Supporting services: Management and general 153,766 - 153,752 Total Operating Expenses 2,328 - 777,288 - 777,288 Total Operating Expenses 4,135,516 - 4,135,517 - 4,135,517 Change in Net Assets from Operations (53,323) 15,963 (37,366 - 2,328 - 2,328 Net Assets Released From Restrictions 2,328 - 2,328 - 2,328 - 2,328 - 2,328 - 2,323 -	Net Assets Released From Restrictions			
Total Support, Revenue, and Net Assets Released From Restrictions 4,082,193 15,963 4,098,15 Operating Expenses: Program services: 1,950,488 1,950,488 1,950,488 1,950,488 1,950,488 1,950,488 1,950,488 1,950,488 1,950,488 1,950,488 1,950,488 1,950,488 1,950,488 1,950,483 1,624 1,624 1,624 1,624 1,624 1,624 1,624 1,624 1,624 1,777,283 1,777,283 1,777,285 1,777,285 1,777,285 1,777,285 1,777,285 1,735,516 1,4,135,516 1,4,135,516 1,435,516	Program expenditures	180,291	(180,291)	
From Restrictions 4,082,193 15,963 4,081,193 Operating Expenses: Program services: 1,950,488 1,950,488 1,950,488 Housing counseling 931,378 931,378 931,378 931,378 Employment services 316,243 316,243 160,119 - Total Program Services 3,358,228 - 3,358,228 - 3,358,228 Supporting services: Management and general 153,766 - 153,767 Fundraising 623,522 - 623,522 - 623,527 Total Supporting Services 777,288 - 777,288 - 777,288 Total Operating Expenses 4,135,516 - 4,135,516 - 4,135,516 Change in Net Assets from Operations (53,323) 15,963 (37,36) Other Changes in Net Assets: 1/vestment gain 2,328 - 2,328 Investment gain 2,328 - 2,328 - 2,328 Capital campaign - Noland Road building 58,805 (58		180,291	(180,291)	
Operating Expenses: Image: Construct of the system of the sy	Total Support, Revenue, and Net Assets Released			
Program services: 1,950,488 - 1,950,483 - 1,950,483 - 1,950,483 - 1,950,483 - 1,950,483 - 1,950,483 - 1,950,483 - 1,950,483 - 1,624 - 1,612 - 1,624 - 1,612 - 1,612 - 1,612 - 1,612 - 1,612 - 1,612 - - 1,53,766 - 1,57,765 - 777,268 - 777,268 - 777,268 - 777,268 - 777,268 - 2,326 - 2,326 - 2,326 - 2,326 <td>From Restrictions</td> <td>4,082,193</td> <td>15,963</td> <td>4,098,156</td>	From Restrictions	4,082,193	15,963	4,098,156
Program services: 1,950,488 - 1,950,488 Income support 931,378 - 931,378 Housing counseling 931,378 - 931,378 Employment services 316,243 - 316,243 Financial coaching 160,119 - 160,119 Total Program Services: 3,358,228 - 3,358,228 Supporting services: 623,522 - 623,52 Total Supporting Services 777,288 - 777,28 Total Operating Expenses 4,135,516 - 4,135,516 Change in Net Assets from Operations (53,323) 15,963 (37,366 Other Changes in Net Assets: 2,328 - 2,328 Investment gain 2,328 - 2,328 Capital campaign - Noland Road building 58,805 (58,805) 2,328 Capital campaign - 24 Highway building 58,805 (58,805) 2,328 Change in Net Assets for Year 107,357 422,224 529,568 Net Assets, Beginning of Year 1,725,558 333,688 2,059,24	Operating Expenses:			
Income support 1,950,488 - 1,950,488 Housing counseling 931,378 - 931,378 Employment services 316,243 - 316,243 Financial coaching 160,119 - 160,119 Total Program Services: 3,358,228 - 3,358,228 Supporting services: 3,358,228 - 3,358,228 Management and general 153,766 - 153,767 Fundraising 623,522 - 623,522 Total Supporting Services 777,288 - 777,288 Total Operating Expenses 4,135,516 - 4,135,517 Change in Net Assets from Operations (53,323) 15,963 (37,36) Other Changes in Net Assets: - 2,328 - 2,326 Investment gain 2,328 - 2,326 - 2,326 Capital campaign - Noland Road building 58,805 (58,805) 564,647 Change in Net Assets for Year 107,357 422,224 529,568 Net Assets, Beginning of Year 1,725,558 333,688 2,059,24 <td></td> <td></td> <td></td> <td></td>				
Housing counseling 931,378 - 931,378 Employment services 316,243 - 316,24 Financial coaching 160,119 - 160,11 Total Program Services: 3,358,228 - 3,358,228 Supporting services: - 153,766 - 153,722 Management and general 153,766 - 153,722 Fundraising 623,522 - 623,52 Total Supporting Services 777,288 - 777,28 Total Operating Expenses 4,135,516 - 4,135,516 Change in Net Assets from Operations (53,323) 15,963 (37,36) Other Changes in Net Assets: 2,328 - 2,328 Investment gain 2,328 - 2,328 Capital campaign - 24 Highway building 58,805 (58,805) 2,328 Capital campaign - 24 Highway building 99,547 465,066 564,61 Change in Net Assets for Year 107,357 422,224 529,56 Net Assets, Beginning of Year 1,725,558 333,688 2,059,24	•	1.950.488	-	1,950,488
Employment services 316,243 - 316,24 Financial coaching 160,119 - 160,119 Total Program Services 3,358,228 - 3,358,228 Supporting services: Management and general 153,766 - 153,767 Fundraising 623,522 - 623,522 - 623,522 Total Supporting Services 777,288 - 777,288 - 777,288 Total Operating Expenses 4,135,516 - 4,135,516 - 4,135,516 Change in Net Assets from Operations (53,323) 15,963 (37,366) Other Changes in Net Assets: 2,328 - 2,328 Investment gain 2,328 - 2,328 Net Assets Released From Restrictions 2,328 - 2,328 Capital campaign - Noland Road building 58,805 (58,805) 2,328 Capital campaign - 24 Highway building 99,547 465,066 564,61 Change in Net Assets for Year 107,357 422,224 529,58 Net Assets, Beginning of Year 1,725,558 333,688 2,059,24			-	931,378
Financial coaching Total Program Services 160,119 - 160,119 Supporting services: Management and general Fundraising 3,358,228 - 3,358,227 Management and general Fundraising 153,766 - 153,766 Total Supporting Services 777,288 - 777,288 Total Operating Expenses 4,135,516 - 4,135,516 Change in Net Assets from Operations (53,323) 15,963 (37,366) Other Changes in Net Assets: Investment gain 2,328 - 2,328 Capital campaign - Noland Road building 58,805 (58,805) 564,61 Change in Net Assets for Year 107,357 422,224 529,58 Net Assets, Beginning of Year 1,725,558 333,688 2,059,24		,	-	316,243
Total Program Services 3,358,228 - 3,358,228 Supporting services: Management and general 153,766 - 153,776 Fundraising 623,522 - 623,522 - 623,522 Total Supporting Services 777,288 - 777,288 - 777,288 Total Operating Expenses 4,135,516 - 4,135,516 - 4,135,516 Change in Net Assets from Operations (53,323) 15,963 (37,36) Other Changes in Net Assets: 2,328 - 2,328 Investment gain 2,328 - 2,328 Net Assets Released From Restrictions 2,328 - 2,328 Capital campaign - Noland Road building 58,805 (58,805) 2,328 Change in Net Assets for Year 107,357 422,224 529,58 Net Assets, Beginning of Year 1,725,558 333,688 2,059,24			-	-
Management and general 153,766 - 153,766 Fundraising 623,522 - 623,52 Total Supporting Services 777,288 - 777,28 Total Operating Expenses 4,135,516 - 4,135,517 Change in Net Assets from Operations (53,323) 15,963 (37,36) Other Changes in Net Assets: - 2,328 - 2,328 Investment gain 2,328 - 2,328 - 2,328 Net Assets Released From Restrictions 58,805 (58,805) - 2,328 <td>5</td> <td></td> <td>-</td> <td>3,358,228</td>	5		-	3,358,228
Management and general 153,766 - 153,766 Fundraising 623,522 - 623,52 Total Supporting Services 777,288 - 777,28 Total Operating Expenses 4,135,516 - 4,135,517 Change in Net Assets from Operations (53,323) 15,963 (37,36) Other Changes in Net Assets: - 2,328 - 2,328 Investment gain 2,328 - 2,328 - 2,328 Net Assets Released From Restrictions 58,805 (58,805) - 2,328 <td>Supporting services:</td> <td></td> <td></td> <td></td>	Supporting services:			
Fundraising Total Supporting Services623,522 777,288-623,522 777,288Total Operating Expenses4,135,516-4,135,517Change in Net Assets from Operations(53,323)15,963(37,368)Other Changes in Net Assets: Investment gain2,328-2,328Net Assets Released From Restrictions Capital campaign - Noland Road building Capital campaign - 24 Highway building58,805(58,805) 99,547564,61Change in Net Assets for Year107,357422,224529,58Net Assets, Beginning of Year1,725,558333,6882,059,24		153,766	-	153,766
Total Supporting Services777,288-777,288Total Operating Expenses4,135,516-4,135,51Change in Net Assets from Operations(53,323)15,963(37,36)Other Changes in Net Assets: Investment gain2,328-2,328Net Assets Released From Restrictions Capital campaign - Noland Road building Capital campaign - 24 Highway building58,805(58,805)Change in Net Assets for Year107,357422,224529,58Net Assets, Beginning of Year1,725,558333,6882,059,24	• •		-	
Change in Net Assets from Operations(53,323)15,963(37,36)Other Changes in Net Assets: Investment gain2,328-2,328Net Assets Released From Restrictions Capital campaign - Noland Road building58,805(58,805)Capital campaign - 24 Highway building99,547465,066564,61Change in Net Assets for Year107,357422,224529,58Net Assets, Beginning of Year1,725,558333,6882,059,24			-	777,288
Other Changes in Net Assets: Investment gain2,328-2,328Net Assets Released From Restrictions Capital campaign - Noland Road building Capital campaign - 24 Highway building58,805(58,805)Change in Net Assets for Year107,357422,224529,58Net Assets, Beginning of Year1,725,558333,6882,059,24	Total Operating Expenses	4,135,516		4,135,516
Investment gain2,328-2,328Net Assets Released From Restrictions Capital campaign - Noland Road building Capital campaign - 24 Highway building58,805(58,805)Change in Net Assets for Year107,357422,224529,58Net Assets, Beginning of Year1,725,558333,6882,059,24	Change in Net Assets from Operations	(53,323)	15,963	(37,360)
Investment gain2,328-2,328Net Assets Released From Restrictions Capital campaign - Noland Road building Capital campaign - 24 Highway building58,805(58,805)Change in Net Assets for Year107,357422,224529,58Net Assets, Beginning of Year1,725,558333,6882,059,24	Other Changes in Net Assets:			
Net Assets Released From Restrictions Capital campaign - Noland Road building Capital campaign - 24 Highway building58,805 99,547(58,805) 465,066564,61Change in Net Assets for Year107,357422,224529,58Net Assets, Beginning of Year1,725,558333,6882,059,24	-	2.328	-	2,328
Capital campaign - Noland Road building 58,805 (58,805) Capital campaign - 24 Highway building 99,547 465,066 564,61 Change in Net Assets for Year 107,357 422,224 529,58 Net Assets, Beginning of Year 1,725,558 333,688 2,059,24		_,		_,
Capital campaign - 24 Highway building 99,547 465,066 564,61 Change in Net Assets for Year 107,357 422,224 529,58 Net Assets, Beginning of Year 1,725,558 333,688 2,059,24		58.805	(58.805)	-
Net Assets, Beginning of Year 1,725,558 333,688 2,059,24		-	· /	564,613
	Change in Net Assets for Year	107,357	422,224	529,581
Net Assets End of Year © 2.500.00 € 1.832.015 € 7.55.012 € 2.500.00	Net Assets, Beginning of Year	1,725,558	333,688	2,059,246
$\frac{\phi}{1,002,910} = \frac{\phi}{100,912} = \frac{\phi}{2,000,02}$	Net Assets, End of Year	\$ 1,832,915	\$ 755,912	\$ 2,588,827

See Notes to Financial Statements

COMMUNITY SERVICES LEAGUE STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2017

	Program Services				Su	pporting Servic	es		
	Income	Housing	Employment	Financial		Management			Total
	Support	Counseling	Services	Coaching	Total	and General	Fundraising	Total	Expenses
Salaries and wages	\$ 139,360	\$ 251,456	\$ 299,447	\$ 87,100	\$ 777,363	\$ 129,000	\$ 224,645	\$ 353,645	\$ 1,131,008
Payroll taxes	10,772	19,436	23,145	6,732	60,085	9,971	17,363	27,334	87,419
Employee benefits and expense	12,734	28,506	31,773	6,566	79,579	12,856	25,747	38,603	118,182
Total Personnel Costs	162,866	299,398	354,365	100,398	917,027	151,827	267,755	419,582	1,336,609
Direct assistance	412,236	880,728	1,216	-	1,294,180	-	-	-	1,294,180
In-kind assistance	1,373,852	-	-	-	1,373,852	-	-	-	1,373,852
Special events expense	-	-	-	-	-	-	125,182	125,182	125,182
Development expense	-	-	-	-	-	-	52,334	52,334	52,334
Occupancy	15,763	26,875	32,004	9,309	83,951	13,787	23,127	36,914	120,865
Technology support	10,791	19,470	23,187	6,744	60,192	9,989	17,394	27,383	87,575
Mortgage interest	6,932	12,508	14,895	4,332	38,667	6,417	11,174	17,591	56,258
Office expense	9,803	22,454	14,949	3,191	50,397	6,005	7,527	13,532	63,929
Professional fees	-	-		-		12,248	58,485	70,733	70,733
Total before depreciation	1,992,243	1,261,433	440,616	123,974	3,818,266	200,273	562,978	763,251	4,581,517
Depreciation	13,724	24,763	29,489	8,577	76,553	12,714	22,122	34,836	111,389
Total Expenses	\$ 2,005,967	\$ 1,286,196	\$ 470,105	\$ 132,551	\$ 3,894,819	\$ 212,987	\$ 585,100	\$ 798,087	\$ 4,692,906

See Notes to Financial Statements

COMMUNITY SERVICES LEAGUE STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2016

	Program Services					Su	oporting Servic	es				
	Income	Housing	Emp	ployment	Financial		Mar	nagement				Total
	Support	Counseling	Se	ervices	Coaching	Total	and	General	Fundraising	Total	E	xpenses
Salaries and wages	\$ 89,386	\$ 182,467	\$	177,942	\$ 91,327	\$ 541,122	\$	72,935	\$ 171,464	\$ 244,399	\$	785,521
Payroll taxes	7,481	15,270		14,891	7,643	45,285		6,104	14,347	20,451		65,736
Employee benefits and expense	9,276	22,707		22,586	12,149	66,718		8,311	22,168	30,479		97,197
Total Personnel Costs	106,143	220,444		215,419	111,119	542,006		87,350	207,979	295,329		948,454
Direct assistance	348,679	612,883		5,350	-	966,912		-	-	-		966,912
In-kind assistance	1,447,707	-		-	-	1,447,707		-	-	-		1,447,707
Special events expense	-	-		-	-	-		-	161,546	161,546		161,546
Development expense	-	-		-	-	-		-	43,820	43,820		43,820
Occupancy	12,253	25,013		24,393	12,519	74,178		9,998	23,506	33,504		107,682
Technology support	10,926	22,304		21,751	11,164	66,145		8,915	20,959	29,874		96,019
Mortgage interest	7,120	14,534		14,174	7,274	43,102		5,810	13,658	19,468		62,570
Office expense	4,688	9,569		9,332	4,789	28,378		3,838	8,992	12,830		41,208
Bad debt expense	-	-		-	-	-		16,240	-	16,240		16,240
Professional fees				-				11,030	118,178	129,208		129,208
Total before depreciation	1,937,516	904,747		290,419	146,865	3,279,547		143,181	598,638	741,819	4	4,021,366
Depreciation	12,972	26,631		25,824	13,254	78,681		10,585	24,884	35,469		114,150
Total Expenses	\$ 1,950,488	\$ 931,378	\$	316,243	\$ 160,119	\$ 3,358,228	\$	153,766	\$ 623,522	\$ 777,288	\$ 4	4,135,516

COMMUNITY SERVICES LEAGUE STATEMENTS OF CASH FLOWS YEARS ENDED DECEMBER 31,

	2017	2016
Cash flows from operating activities:		
Change in net assets	\$ 818,150	\$ 529,581
Adjustments to reconcile change in net assets to		
net cash from operating activities:		
Depreciation expense	111,389	114,150
Write off of uncollectible pledges	-	16,240
Collections on Capital Campaign -24 Highway building	(551,844)	(564,691)
Changes in unearned income	(17,472)	(51,121)
(Increase) decrease in contracts and accounts receivable	(129,820)	8,723
Increase (decrease) in accounts payables	(19,816)	30,390
(Increase) decrease inventory and prepaid expense	(12,269)	5,907
Increase (decrease) in accrued expenses	31,648	7,002
Net cash provided by operating activities	229,966	96,181
Cash flows from investing activities:		
Net (purchases) of investments	(4,347)	-
Net (purchases) dispositions of land, property, and equipment	(73,987)	(70,001)
Net cash used by investing activities	(78,334)	(70,001)
Cash flows from financing activities:		
Collections on Capital Campaign -24 Highway building	551,844	564,691
Net (payments) borrowings on mortgage payable	(168,153)	(55,753)
Net cash provided by financing activities	383,691	508,938
Increase in Cash	535,323	535,118
Cash and Cash Equivalents, Beginning of Year	1,051,526	516,408
Cash and Cash Equivalents, End of Year	\$ 1,586,849	\$1,051,526
Supplemental disclosure: Interest paid during the year	\$ 56,258	\$ 62,570
interest paid during the year	φ 30,230	φ 02,370

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 and 2016

NOTE 1: NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Community Services League is a non-profit organization established in 1916 by former First Lady Bess Wallace Truman and other women, and provides basic human needs (food, clothing, and shelter), comprehensive employment counseling and training, housing services, and financial coaching to clients in Eastern Jackson County. Community Services League's mission is to assist communities in reaching their potential by providing immediate relief to people in need, assessing their situations, and providing solutions that lead to economic stability.

Basis of Accounting

The Organization maintains an accrual basis accounting system in which revenues are recognized when earned and expenses are recognized when incurred.

Basis of Presentation

The Organization, under generally accepted accounting principles, is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets are those that are not subject to any donor-imposed stipulations. Temporarily restricted net assets are those subject to donor-imposed restrictions as to their use or to future periods. Temporarily restricted contributions that are received and expended in the same period are classified as unrestricted. Permanently restricted net assets are subject to donor-imposed or other legal restrictions requiring that the principal be maintained permanently by the organization. Generally, the donors permit the organization to use all or part of the income earned for either general or donor-specified purposes.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities in the financial statements. Estimates and assumptions may also affect the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses. Actual results could differ.

Fixed Assets

Equipment and furniture are recorded at cost and depreciated over the estimated useful life of the assets. The Organization has a \$5,000 capitalization policy. Depreciation is computed using straight-line method over the estimated useful life ranging from 5 to 40 years. Donations of property and equipment are recorded as contributions at their estimated fair value.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 and 2016

NOTE 1: NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Tax Status and Positions

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization has qualified for the charitable contribution deduction under Section 170 (b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). Management has reviewed all sources of revenue and believes that none of the Organization's activities is subject to tax on unrelated income.

As a tax-exempt organization the Organization is required to file a Form 990, *Return for Organization Exempt from Income Tax,* each year with the Internal Revenue Service which assesses its continuing status as a tax-exempt organization. Management believes the Organization's operations have been conducted in accordance with its tax-exempt status, that the Organization has adequately addressed all tax positions and that there are no unrecorded tax liabilities. Three years are open to audit by the IRS. No interest or penalties for tax are recorded in the financial statements.

Contracts and Accounts Receivable

Receivables are carried at their estimated collectible amounts. These amounts are all considered collectible since the majority of the balance is from governmental contracts and are contractually due within one year. Accordingly, no allowance for doubtful accounts has been recorded in the statements.

The Organization is the recipient of a multiyear grant from United Way. The amount of the grant for the succeeding year is recorded as a receivable and shown as temporarily restricted income.

Pledges Receivable

Unconditional promises to give, if any, that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated cash flows.

At December 31, 2017, the Organization did not have any pledges receivable.

Functional Allocation of Expenses

The costs of providing the various services and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the services benefited.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 and 2016

NOTE 1: NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Inventory

Inventories are valued at estimated average cost, not in excess of market, and consist of food items for distribution.

Subsequent Events

Subsequent events have been evaluated through May 22, 2018, which is the date the financial statements were available to be issued.

Fundraising

In 2017 and 2016, Community Services League spent \$585,982 and \$623,522 on fundraising related expenses, respectively. With these amounts the Organization was able to raise \$5,508,756 in 2017 and \$4,662,769 in 2016. A total of 11% and 13% of revenues were spent on fundraising activities in 2017 and 2016, respectively.

NOTE 2: DONATED SPACE

The Organization operates in seven locations donated by outside organizations. In-kind donated rent is included as in-kind contributions and direct assistance expenses each year. The leases are on a month to month basis.

NOTE 3: CAPITAL CAMPAIGN

In 2014, Community Services League had a pre-campaign assessment conducted by a third party to determine its capacity to raise significant funds as part of the Organization's 100th anniversary in 2016. In 2017, Community Services League successfully completed the Centennial Campaign.

NOTE 4: CASH AND CASH EQUIVALENTS

Cash and cash equivalents include all checking and savings accounts, including those for the Capital Campaign, at area commercial banks. The balances, on occasion, exceed the FDIC insurance limits. Management's estimate is the possibility of loss is remote.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 and 2016

NOTE 5: CONTRIBUTED SERVICES

The Organization receives a substantial amount of services donated by individual volunteers performing a variety of tasks that assist the Organization with specific assistance programs, campaign solicitations, and various committee assignments. During the years ended December 31, 2017 and 2016, approximately 27,100 hours were contributed by volunteers each year and are valued at the rate established by the Independent Sector of \$20.25 per hour for a value of \$549,180 for each of the years. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under generally accepted accounting principles.

NOTE 6: IN-KIND CONTRIBUTIONS

In-kind contributions are recorded as revenues at the time of distribution to the clients of the Organization. The items distributed consist principally of food, clothing and household items. An equal amount is recorded as expense at the time revenue is recorded so there is no effect on net assets. For the years ended 2017 and 2016, in-kind revenue and expense as shown in the Statement of Activities was \$1,386,413 and \$1,460,307, respectively, which includes donated space.

In addition, the Organization collected and distributed approximately \$500,000 of household goods to victims of the Oak Grove tornado. These are not recorded in the financial statements since they were a direct pass-through.

NOTE 7: MORTGAGE LOAN PAYABLE

On January 27, 2017, the Organization received a modification of its original loan for \$1,624,550 obtained on June 15, 2015 to finance the renovation of the central office and to purchase another building in 2015. Interest is 3.95% until July 2018 when it is increased to 4.25%. Monthly payments of principal and interest are \$9,050 with \$1,220,297 due December 2020. Future maturities are as follows:

2018	\$ 52,454
2019	52,626
2020	<u>1,255,050</u>
Total	<u>\$1,360,130</u>

NOTE 8: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods:

	<u>2017</u>	<u>2016</u>
Building Improvements	\$ 933,641	\$ 527,432
Specific Programs	<u>331,576</u>	228,480
	\$ 1.265.217	<u>\$ 755,912</u>

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 and 2016

NOTE 9: INVESTMENTS

The Organization has transferred assets to the Truman Heartland Community Foundation and the Eastland Community Foundation which, in turn, maintains various funds on behalf of the Organization and has agreed to make future distributions to the Organization consistent with its mission. These funds are shown at fair value and are considered available-for-sale.

Unrestricted:	<u>2017</u>	2016
Emergency Assistance Funds Non-Endowment Funds	\$ 3,589 3,373	\$ 2,984 2,995
Eastland Community Foundation	<u>6,354</u> <u>\$13,316</u>	<u>5,797</u> <u>\$11,776</u>
Board Restricted: Endowment Fund	<u>\$16,169</u>	<u>\$14,274</u>

NOTE 10: FAIR VALUE MEASUREMENTS

The Organization has adopted the provisions of FASB ASC 820, *Fair Value Measurements and Disclosures,* pertaining to the valuation of certain assets and liabilities for the years ended December 31, 2017 and 2016. These provisions define fair value, establish a consistent framework for measuring fair value and expand the related disclosure requirements. They establish a fair value hierarchy that prioritizes the inputs used to measure fair value. An asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to fair value measurement. The hierarchy prioritizes the inputs into three broad levels as follows:

- Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The values shown in Note 9 are those reported by the Foundations. These are considered Level 2, based on the criteria above, since the values reported are determined by the underlying investments of the funds which are publicly traded securities or short-term interest-bearing cash accounts.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2017 and 2016

NOTE 11: COMMITMENTS

Subsequent to year end, the Organization finalized an agreement for construction management services for the renovation of the Highway 24 offices. The fee for the services is \$32,931 and the budget for the renovation is \$856,204.