SUNFLOWER HOUSE, INC.

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 2009

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Gottlieb, Flekier & Co., P.A.
CERTIFIED PUBLIC ACCOUNTANTS
Jerrold L. Gottlieb • Steven M. Flekier • Danielle L. Bordman

Independent Auditors' Report

To the Board of Directors
Sunflower House, Inc.

We have audited the accompanying statement of financial position of Sunflower House, Inc. (a nonprofit organization) as of December 31, 2009, and the related statements of activities, cash flows, and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Gottlieb Flekier & Co., P.A.

GOTTLIEB, FLEKIER & CO., P.A.
August 19, 2010

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Sunflower House, Inc.
Statement of Financial Position
December 31, 2009

Assets

Current Assets:	
Cash and cash equivalents	$ 83,213
Beneficial interest in assets held by Community Foundation	13,988
Investments	299,827
Accounts receivable	2,311
Grants receivable	429,366
Auction inventory	5,553
Prepaid expenses	2,125
Pledges receivable, net of an allowance for doubtful accounts of $7,125	81,878
Total Current Assets	918,261
Fixed Assets:	
Land	345,520
Building	2,068,756
Office equipment	544,337
Total Fixed Assets	2,958,613
Less accumulated depreciation	(886,302)
Net Fixed Assets	2,072,311
Other Assets:	
Pledges receivable	88,970
Total Assets	$ 3,079,542

The accompanying notes are an integral part of these financial statements.

Sunflower House, Inc.
Statement of Financial Position
December 31, 2009

Liabilities and Net Assets

Current Liabilities:	
Accounts payable	$ 63,533
Accrued payroll liabilities	33,423
Deferred revenue	15,938
Line of credit	100,000
Total Current Liabilities	212,894
Total Liabilities	212,894
Net Assets:	
Unrestricted:	
Undesignated	1,752,447
Designated by the Board for endowment purposes	107,271
Total Unrestricted	1,859,718
Restricted:	
Temporarily restricted	818,383
Permanently restricted	188,547
Total Restricted	1,006,930
Total Net Assets	2,866,648
Total Liabilities and Net Assets	$ 3,079,542

The accompanying notes are an integral part of these financial statements.

Sunflower House, Inc.
Statement of Activities
For the Year Ended December 31, 2009

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Support:				
United Way	$ 137,972	$ -	$ -	$ 137,972
Grants	195,713	527,294	-	723,007
Valentine Gala	223,009	28,381	-	251,390
Contributions	203,028	44,315	-	247,343
Total Support	759,722	599,990	-	1,359,712
Revenue:				
Net gains on investments and beneficial interest in assets held by Community Foundation	72,774	-	-	72,774
Interest income	1,488	-	-	1,488
Fee and other income	38,659	-	-	38,659
Insurance income	36,869			36,869
Total Revenue	149,790	-	-	149,790
Net Assets Released From Restriction	724,479	(719,479)	(5,000)	-
Total Support and Revenue	1,633,991	(119,489)	(5,000)	1,509,502
Expenses:				
Program Services:				
Education	344,450	-	-	344,450
Child assessment	720,746	-	-	720,746
Supporting Services:				
Fundraising	298,588	-	-	298,588
Cost of goods sold	110,261	-	-	110,261
Management/administrative	165,173	-	-	165,173
Total Expenses	1,639,218	-	-	1,639,218
Change in net assets	(5,227)	(119,489)	(5,000)	(129,716)
Net assets, beginning of year	1,864,945	937,872	193,547	2,996,364
Net assets, end of year	$ 1,859,718	$ 818,383	$ 188,547	$ 2,866,648

The accompanying notes are an integral part of these financial statements.

Sunflower House, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2009

Cash Flows from Operating Activities:	
Changes in net assets	$ (129,716)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Used in Operating Activities:	
Depreciation	85,192
Bad debt	13,495
Loss on disposal of fixed assets	4,626
Net appreciation in investment securities	(73,993)
Realized loss on sale of equity securities	785
Changes in:	
Grants receivable	(140,439)
Pledges receivable	62,306
Accounts receivable	(2,311)
Prepaid expenses	675
Auction inventory	5,229
Accounts payable and accrued liabilities	23,162
Deferred revenue	11,938
Net Cash Used in Operating Activities	(139,051)
Cash Flows from Investing Activities:	
Purchase of fixed assets	(35,797)
Withdrawal of beneficial interest in assets held by Community Foundation	250
Purchase of equity securities	(90,000)
Proceeds from sale of investment securities	90,190
Reinvestment of investment income	(1,480)
Net Cash Used in Investing Activities	(36,837)
Cash Flows from Financing Activities:	
Net proceeds from line of credit	100,000
Net Cash Provided by Financing Activities	100,000
Net decrease in cash and cash equivalents	(75,888)
Cash and cash equivalents, beginning of year	159,101
Cash and cash equivalents, end of year	$ 83,213
Supplemental disclosures of cash flow information:	
Cash paid during the year for interest	$ 1,492

The accompanying notes are an integral part of these financial statements.

Sunflower House, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2009

	Program Services		Supporting Services			
	Education	Child Assessment	Fundraising	Cost of Goods Sold	Management Administrative	Total
Affiliation payments	$ 348	$ 4,239	$ 1,619	$ -	$ 1,790	$ 7,996
Bad debt	-	-	13,495	-	-	13,495
Data processing	6,640	9,520	2,317	-	4,935	23,412
Employee benefits	17,418	22,171	7,691	-	24,646	71,926
Special events	-	-	-	110,261	-	110,261
Insurance	9,400	13,574	2,690	-	10,697	36,361
Interest expense	-	-	-	-	1,492	1,492
Maintenance	16,257	21,436	6,372	-	1,990	46,055
Media purchases	-	-	645	-	-	645
Mileage	4,704	2,655	479	-	1,014	8,852
Miscellaneous	-	663	5,182	-	5,257	11,102
Supplies	1,812	19,248	10,527	-	7,342	38,929
Payroll taxes	16,969	26,610	11,120	-	3,186	57,885
Personnel	220,812	344,709	144,918	-	67,550	777,989
Postage/shipping	1,355	1,857	3,230	-	958	7,400
Printing	627	-	16,281	-	2,895	19,803
Professional services	1,954	131,484	4,559	-	20,959	158,956
Public relations	1,836	-	3,793	-	119	5,748
Staff development	1,569	1,839	2,826	-	2,241	8,475
Telephone	5,642	7,438	1,029	-	601	14,710
Travel	1,394	14,003	2,281	-	550	18,228
Utilities	8,661	12,382	2,476	-	1,239	24,758
Recognition	642	41,767	46,539	-	600	89,548
Depreciation	26,410	45,151	8,519	-	5,112	85,192
Total	$ 344,450	$ 720,746	$ 298,588	$ 110,261	$ 165,173	$ 1,639,218

The accompanying notes are an integral part of these financial statements.

Note A – 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, child-friendly medical exams, family advocacy and support, and information and referral.

Basis of Accounting

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

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction. Contributions whose restrictions are met in the same reporting period may be shown as unrestricted contributions.

Cash Equivalents

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

Investments

The Organization's investments in marketable securities are carried in the financial statements at fair market value. Realized and unrealized gains and losses are included in revenue. The average cost method is used to determine the cost of securities.

Auction Inventory

Auction inventory consists of donated or purchased items to be auctioned off at the Organization's valentine gala fundraiser. The inventory is carried at the fair value as of the date of donation or cost if the item was purchased.

Note A – Summary of Significant Accounting Policies (Continued)

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.

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 adopted FASB ASC 740, and has determined that no material unrecognized tax benefits or liabilities exist as of December 31, 2009 for the Organization.

If applicable, the Organization will recognize interest and penalties related to the underpayment of income taxes in the year incurred. The Organization is not at the present time under examination by any taxing authority. Effectively, all years for federal and state income examination are closed for any year ended prior to December 31, 2006. The adoption of FASB ASC 740 did not impact the Organization or its operations.

Fixed Assets
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 for building and land improvements and accelerated methods for office equipment over the estimated useful lives of the respective assets, which is generally five to seven years for office equipment and thirty-nine years for building and land improvements. 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 year ended December 31, 2009 is $85,192.

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 non-financial 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 year ended December 31, 2009 were approximately $22,000 of donated laboratory services (used for child assessment), $95,000 of donated speedway suites (used for fundraising and volunteer recognition for both child assessment and fundraising), $24,000 of donated supplies and wish list items (used for child assessment), and approximately $3,800 of donated legal services (used for child assessment). Additionally, approximately $35,000 of auction items and approximately $8,000 of printing were donated for the valentine gala fundraiser during 2009.

Note A – Summary of Significant Accounting Policies (Continued)

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. General 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.

Pledges Receivable
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. Pledges are written off as uncollectible at the time management determines that collection is unlikely. At, December 31, 2009, the Organization had an allowance for doubtful accounts of $7,125, which is net against pledges receivable on the Statement of Financial Position.

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. Accounts are written off as uncollectible at the time management determines that collection is unlikely. At, December 31, 2009, the Organization determined that no allowance for doubtful accounts was necessary for accounts receivable.

Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note B – Concentration of Credit Risk

Sunflower House, Inc. maintains cash balances at four institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to $250,000. At December 31, 2009, the Organization had no cash and deposits exceeding the insured limit.

Note C – Investments

Investments held by Sunflower House, Inc. at December 31, 2009:

Equity securities	$	299,827

Note D – Lease Commitments

The Organization leases copiers and postage machines under operating leases, with various expiration dates through 2014. Rent expense for this equipment for the year ended December 31, 2009, is approximately $8,800.

Future minimum lease payments required under these operating leases are as follows:

Year Ended December 31,		
2010	$	14,800
2011		11,161
2012		9,720
2013		9,720
2014		8,910
	$	54,311

Subsequent to year end, the Organization entered into a one year service agreement for computer support requiring payments of $15,840 in 2010 and $2,880 in 2011.

Note E – Permanently Restricted Net Assets

Permanently restricted net assets consist of contributions for general endowment funds that are required by the donor to be invested into perpetuity. The income from such investments is unrestricted. During 2008, one capital campaign donor released a total of $5,000 of permanently restricted contributions. At December 31, 2009, net assets permanently restricted for the endowment are $188,547.

Note F – Temporarily Restricted Net Assets

Temporarily restricted net assets were available for the following purposes at December 31, 2009:

Restricted as to use:		
Capital Campaign	$	270,389
Child assessment program salaries and direct expenses		266,111
PS Its My Body		79,746
Various equipment and supplies for child assessment		7,597
Newsletter		6,300
Education programming		4,500
Life coaching and best year yet initiatives		3,104
Peer review calls		1,528
Keeping Kids Safe Online program		1,135
Restricted as to time		177,973
	$	818,383

Note G – Pledges Receivable

As of December 31, 2009, contributors to the Organization have unconditionally promised to give as follows:

Receivable in less than one year, net of $7,125 allowance	$	81,878
Receivable in one to five years		88,970
Total Unconditional Promises to Give at December 31, 2009	$	170,848

Note H – 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 Community Foundation reserves the right to make the final decisions regarding distributions from the Fund.

Note H – Beneficial Interest in Net Assets Held by Community Foundation (Continued)

At December 31, 2009 the Organization's beneficial interest in net assets held by the community foundation totaled $13,988.

Note I – 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 twenty-one. Sponsor matching contributions to the plan are discretionary. No match was made by the Sponsor in 2009.

Note J - Concentrations

In 2009, approximately 13% and 10% of the Organization's support was derived from the State of Kansas Children's Advocacy Centers government grant and Victims of Crime Act government grant, respectively. Additionally, approximately 13% of the Organization's support was derived from a single foundation in 2009.

Note K – 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 December 28, 2010. Under the agreement, interest accrues on the unpaid balance of the note at the prime rate minus .5% (with a minimum rate of 5%) (5% at December 31, 2009). The line of credit is secured by all property of Sunflower House. The Organization is required to submit internally compiled annual financial statements to the Bank within 90 days of the Organization's fiscal year end. At December 31, 2009, the Organization has $100,000 outstanding on its Line of Credit.

Note L - 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.

Note L - Fair Value Measurements (Continued)

- 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:

Investments: Valued based on quoted market prices from various pricing services serving active markets.

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.

Auction inventory: Valued based upon the lower of estimated fair value as determined by the donor and corroborated by research of publicly available pricing and subsequent auction prices obtained.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2009:

Note L - Fair Value Measurements (Continued)

	Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Investments	$299,827	$ -	$ -	$299,827
Beneficial interest in assets held by Community Foundation	-	-	13,988	13,988
Auction inventory	-	-	5,553	5,553
	$299,827	$ -	$ 19,541	$319,368

Level 3 Gains and Losses:

The following table sets forth a summary of changes in the fair value of the Organization's level 3 assets for the year ended December 31, 2009:

	Beneficial Interest in Assets Held by Community Foundation	Auction Inventory	Total
Balance, beginning of year	$ 11,519	$ 10,782	$ 22,301
Interest and dividends	375	-	375
Net gains	2,344	-	2,344
Administrative fees	(250)	-	(250)
Donations/purchases of inventory items	-	34,890	34,890
Sale of inventory items	-	(40,119)	(40,119)
Total Assets at Fair Value	$ 13,988	$ 5,553	$ 19,541

Note M - Endowment

Endowment Overview
The Sunflower House Board of Directors has fiduciary responsibility to its donors for the prudent management and use of agency assets. Sunflower House 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 Sunflower House Board of Directors that investments of its charitable assets by made to facilitate current and future charitable needs of Sunflower House.

Note M - Endowment (Continued)

Sunflower House's endowment includes both donor restricted funds and funds designated by the Board of Directors to function as endowments. Net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, 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.

Return Objectives and Risk Parameters
The investment objectives and primary purpose of the Sunflower House endowment is a combination of growth and income sufficient to meet the capital improvement and operational needs of the organization. The Board of Directors is willing to accept controlled risk for above average return on investments. Risk in the portfolio is managed through asset class diversification, balanced sector/security weighting, asset quality and investment prudence.

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 Sunflower House 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 timeframes, the Sunflower House 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 has by the hiring of manager(s) that employ different management styles.

Interpretation of Laws Governing Donor Restricted Endowment Funds
Sunflower House follows the State of Kansa's 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. Sunflower House donors have not placed restrictions on the use of the investment income or net appreciation resulting from the donor-restricted endowment funds.

Note M - Endowment (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 Sunflower House'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 temporarily restricted or permanently restricted are classified as unrestricted net assets for financial statement purposes.

Policies for Appropriation of Endowment Assets
The Sunflower House 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. Sunflower House'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 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'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 principle, and to fund agency operations with investment income up to $25,000 with board approval, which is further limited to keeping the corpus of the donor restricted assets intact.

Endowment net asset composition by type of fund at December 31, 2009:

	Unrestricted	Permanently Restricted	Total Net Endowment Assets
Donor-restricted endowment funds	$ -	$ 188,547	$ 188,547
Board-designated endowment funds	107,271	-	107,271
	$ 107,271	$ 188,547	$ 295,818

Note M - Endowment (Continued)

Composition of and changes in endowment net assets for the year ended December 31, 2009, were as follows:

	Unrestricted	Permanently Restricted	Total Net Endowment Assets
Endowment net assets, beginning of year	$ 107,271	$ 193,547	$ 300,818
Release from restriction	-	(5,000)	(5,000)
Endowment net assets, end of year	$ 107,271	$ 188,547	$ 295,818

Note N – Subsequent Events

Management has evaluated subsequent events through August 19, 2010, the date which the financial statements were available for issue.

Subsequent to year end, the Organization entered into a one year service agreement for computer support as described in Note D.