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Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☐ Yes ☒ No

1

Briefly describe the organization's mission

To provide foster and adoptive children the opportunity of a stable, caring and nurturing

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code ) (Expenses \$ 15,919 including grants of \$ 15,919 ) (Revenue \$ )

FOOD PROGRAM - THE FOOD PANTRY SUPPORTED BY COMMUNITY DONATIONS HELPS STRETCH TIGHT FOOD BUDGETS BY PROVIDING ASSISTANCE TO 292 FOSTER/ ADOPTIVE FAMILIES

4b

(Code ) (Expenses \$ 2,950 including grants of \$ ) (Revenue \$ )

TRAINING - PROVIDED 3,132 HOURS OF TRAINING, INCLUDING THE TRAINING OF 335 FOSTER PARENTS, DEVELOPED AND PRESENTED BY CHILD WELFARE SPECIALISTS TO SUPPORT THE EFFORTS OF FAMILIES CARING FOR ABUSED AND NEGLECTED CHILDREN THIS TRAINING PROVIDES SPECIALIZED TRAINING AND CREDIT TOWARD MAINTAINING ANNUAL LICENSE REQUIREMENTS

4c

(Code ) (Expenses \$ 52,713 including grants of \$ ) (Revenue \$ )

IN 2013, WE HELD A SINGLE CONFERENCE TITLED THE "ONE CONFERENCE" WHICH WAS ATTENDED BY APPROXIMATELY 735 PARENTS AND CHILD WELFARE PROFESSIONALS

(Code ) (Expenses \$ 968,767 including grants of \$ 4,792 ) (Revenue \$ )

General - various programs and allocation of revenue and expenses to program services to comply with and fulfill mission statement

4d

Other program services (Describe in Schedule O )

(Expenses \$ 968,767 including grants of \$ 4,792 ) (Revenue \$ )






4e

Total program service expenses

1,040,349

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		No
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. 	Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII. 	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . .</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . .</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . .</i>	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . .</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . .	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . .</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I . . . .</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II . . . .</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . .</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . .</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . .</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . .</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . .</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . .</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . .</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . .</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . .</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . .</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . .</i>	35b		No
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . .</i>	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . .</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . .	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	2
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	50
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	Yes
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	No
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a	No
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	No
10 Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11 Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	5	No
6	Did the organization have members or stockholders? . . . . .	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body? . . . . .	8a	Yes
b	Each committee with authority to act on behalf of the governing body? . . . . .	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . . . .	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	11a	No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	12c	Yes
13	Did the organization have a written whistleblower policy? . . . . .	13	No
14	Did the organization have a written document retention and destruction policy? . . . . .	14	No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official . . . . .	15a	No
b	Other officers or key employees of the organization . . . . .	15b	No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶MO
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶TINA PARSLEY HUGHES 18600 E 37th Terrace Independence, MO 640571707 (816) 350-0215

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KEITH ASHCRAFT Board Member (Vice Chair)	1 00	X		X				0	0	0
(2) JAMIE BUER Board Member	1 00	X						0	0	0
(3) JULIE DONALD Board Member (Secretary)	1 00	X		X				0	0	0
(4) KEN EATON Board Member (Treasurer)	1 00	X		X				0	0	0
(5) MARK HEGARTY Board Member	1 00	X						0	0	0
(6) CARA HOOVER Board Member (Chair)	1 00	X		X				0	0	0
(7) TERESA KELLER Board Member	1 00	X						0	0	0
(8) KEITH KING Board Member	1 00	X						0	0	0
(9) SANDY KRIGEL Board Member	1 00	X						0	0	0
(10) MARGI HALL PENCE Board Member	1 00	X						0	0	0
(11) ANN STERN Board Member	1 00	X						0	0	0
(12) STACY THOLEN Board Member	1 00	X						0	0	0
(13) DAVID WOODS Board Member	1 00	X						0	0	0
(14) DONNA GOULD COHEN Board Member	1 00	X						0	0	0
(15) JIM WAITS Board Member	1	X								
(16) BECKY JOYCE Board Member	1	X								
(17) CHRISTOPHER MORRIS Board Member	1	X								



## Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)							(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
(18) JANNA STUEVE Board Member	1	X									
(19) GENE BALLOUN Board Member	1	X									
(20) BARBRA ALLEN Board Member	1	X									
(21) LORI ROSS President & CEO	40			X					75,540		
(22) JOE BECK Vice President - Programming	40			X					49,692		
(23) JENNIFER JOHNSON Vice President - Programming	40			X					53,540		
<b>1b Sub-Total</b>											
<b>c Total from continuation sheets to Part VII, Section A</b>											
<b>d Total (add lines 1b and 1c)</b>								178,772			

		Yes	No
<b>3</b>	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>3</b>	No
<b>4</b>	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>4</b>	No
<b>5</b>	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .	<b>5</b>	No

## Section B. Independent Contractors

<b>1</b> Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.		
<b>(A)</b>	<b>(B)</b>	<b>(C)</b>
Name and business address	Description of services	Compensation
<b>2</b> Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization.		

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . .	1a			
	b	Membership dues . . . . .	1b			
	c	Fundraising events . . . . .	1c	52,645		
	d	Related organizations . . . . .	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,883,676		
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f . . . . .		1,936,321		
Program Service Revenue	2a	State Contract	Business Code 624200	148,125		
	b	Conference Fees	624200	19,317		
	c	LINC Extreme Recruitment	624200	125,000		
	d	Licensing	624200	312,222		
	e	Intake & Assessment	624200	315,213		
	f	All other program service revenue		2,035		
	g	Total. Add lines 2a-2f . . . . .		921,912		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .	32		32
4		Income from investment of tax-exempt bond proceeds . . . . .				
5		Royalties . . . . .				
6a		Gross rents	(i) Real 81,322	(ii) Personal		
b		Less rental expenses				
c		Rental income or (loss)	81,322			
d		Net rental income or (loss) . . . . .	81,322	81,322		
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
b		Less cost or other basis and sales expenses				
c		Gain or (loss)				
d		Net gain or (loss) . . . . .				
8a		Gross income from fundraising events (not including \$ 52,645 of contributions reported on line 1c) See Part IV, line 18 . . . . .	a			
b		Less direct expenses . . . . .	b			
c		Net income or (loss) from fundraising events . . . . .				
9a		Gross income from gaming activities See Part IV, line 19 . . . . .	a			
b		Less direct expenses . . . . .	b			
c		Net income or (loss) from gaming activities . . . . .				
10a		Gross sales of inventory, less returns and allowances . . . . .	a			
b		Less cost of goods sold . . . . .	b			
c		Net income or (loss) from sales of inventory . . . . .				
	Miscellaneous Revenue	Business Code				
11a	Other	900099	10,229	10,229		
b						
c						
d	All other revenue . . . . .					
e	Total. Add lines 11a-11d . . . . .		10,229			
12	Total revenue. See Instructions . . . . .		2,949,816	1,013,463	32	

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	20,711	20,711		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	178,772	178,772	0	0
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	655,971	481,622	99,113	75,236
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9	Other employee benefits.	19,956	14,899	3,026	2,031
10	Payroll taxes.	75,034	59,398	9,101	6,535
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	14,511	15,546	-1,035	0
c	Accounting.				
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).				
12	Advertising and promotion.	1,430	300	1,281	-151
13	Office expenses.	15,326	7,770	4,871	2,685
14	Information technology.	8,528	3,026	4,642	860
15	Royalties.				
16	Occupancy.	113,151	60,550	23,091	29,510
17	Travel.	28,132	25,779	1,320	1,033
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	52,713	52,407	148	158
20	Interest.	26,086	3,587	22,499	0
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	21,235	758	20,477	0
23	Insurance.	10,488	6,856	3,107	525
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	Professional services.	27,140	0	20,102	7,038
b	Other program expenses.	19,606	19,341	300	-35
c	Telephone.	16,682	11,853	3,787	1,042
d	Office equipment rental.	20,112	16,680	2,012	1,420
e	All other expenses.	150,828	60,494	17,085	73,249
25	<b>Total functional expenses.</b> Add lines 1 through 24e.	1,476,412	1,040,349	234,927	201,136
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing . . . . .			81,221	1	1,249,519
	2	Savings and temporary cash investments . . . . .				2	
	3	Pledges and grants receivable, net . . . . .			178,750	3	269,320
	4	Accounts receivable, net . . . . .				4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .				5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net . . . . .				7	
	8	Inventories for sale or use . . . . .			6,710	8	5,182
	9	Prepaid expenses and deferred charges . . . . .			6,438	9	20,674
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	1,093,025	96,238	10c	1,028,121
	b	Less accumulated depreciation . . . . .	10b	64,904			
	11	Investments—publicly traded securities . . . . .				11	
	12	Investments—other securities See Part IV, line 11 . . . . .				12	
	13	Investments—program-related See Part IV, line 11 . . . . .				13	
	14	Intangible assets . . . . .				14	
	15	Other assets See Part IV, line 11 . . . . .				15	
	16	Total assets. Add lines 1 through 15 (must equal line 34) . . . . .			369,357	16	2,572,816
Liabilities	17	Accounts payable and accrued expenses . . . . .			27,283	17	49,890
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .				19	
	20	Tax-exempt bond liabilities . . . . .				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D . . . . .				21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .			10,000	22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .			69,531	23	702,513
	24	Unsecured notes and loans payable to unrelated third parties . . . . .			22,295	24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . .				25	
	26	Total liabilities. Add lines 17 through 25 . . . . .			129,109	26	752,403
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets . . . . .				27	573,759
	28	Temporarily restricted net assets . . . . .			240,248	28	1,246,654
	29	Permanently restricted net assets . . . . .				29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds . . . . .				30	
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances . . . . .			240,248	33	1,820,413
	34	Total liabilities and net assets/fund balances . . . . .			369,357	34	2,572,816

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . .

1	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	1	2,949,816
2	Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	1,476,412
3	Revenue less expenses Subtract line 2 from line 1 . . . . .	3	1,473,404
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	240,248
5	Net unrealized gains (losses) on investments . . . . .	5	
6	Donated services and use of facilities . . . . .	6	
7	Investment expenses . . . . .	7	
8	Prior period adjustments . . . . .	8	106,761
9	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	9	
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,820,413

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . .

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A

(Form 990 or 990EZ)

Department of the  
Treasury  
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization Midwest Foster Care & Adoption Association Inc	Employer identification number 43-1895965
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Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2

☐

A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9

☒

An organization that normally receives (1) more than 33<sup>1</sup>/<sub>3</sub>% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33<sup>1</sup>/<sub>3</sub>% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h  

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Non-functionally integrated

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  

(i)

A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						0

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here . . . . . ▶						

Section C. Computation of Public Support Percentage			
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	0 %	
15 Public support percentage for 2012 Schedule A, Part II, line 14	15		
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		▶	
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		▶	
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization		▶	
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization		▶	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		▶	

Part IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)  
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	176,572	245,481	431,939	642,640	1,061,856	2,558,488
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	69,986	59,143	50,879	70,568	87,415	337,991
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	246,558	304,624	482,818	713,208	1,149,271	2,896,479
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6 )						2,896,479

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	246,558	304,624	482,818	713,208	1,149,271	2,896,479
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			30	27	32	89
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b			30	27	32	89
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						2,896,568
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	100.000 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	100.000 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	0 %
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		



**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation	
------------------	-------------	--

SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b

▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  

2013

Open to Public Inspection

Name of the organization Midwest Foster Care & Adoption Association Inc	Employer identification number 43-1895965
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X

▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1

▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X

▶ \$ \_\_\_\_\_

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2013

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

- 3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII and complete the following table
- c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance . . . . .					
b Contributions . . . . .					
c Net investment earnings, gains, and losses					
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .					
g End of year balance . . . . .					

- 2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a

Board designated or quasi-endowment
- b

Permanent endowment
- c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations . . . . .

3a(i)

Yes

No

(ii) related organizations . . . . .

3a(ii)

Yes

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

Yes

No

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .	145,000			145,000
b Buildings . . . . .	882,252		64,904	817,348
c Leasehold improvements . . . . .				
d Equipment . . . . .	65,773			65,773
e Other . . . . .				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,028,121

Schedule D (Form 990) 2013



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	2,949,816
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12	<b>2e</b>	
<b>a</b>	Net unrealized gains on investments . . . . .	<b>2a</b>	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	2,949,816
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>	<b>4c</b>	
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	2,949,816

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	1,476,412
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25	<b>2e</b>	
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	1,476,412
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :	<b>4c</b>	
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	1,476,412

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation

[illegible]

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public  
Inspection

Name of the organization Midwest Foster Care & Adoption Association Inc	Employer identification number 43-1895965
--	--

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.  
Form 990-EZ filers are not required to complete this part.

- 1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a

☐ Mail solicitations
- e

☐ Solicitation of non-government grants
- b

☐ Internet and email solicitations
- f

☐ Solicitation of government grants
- c

☐ Phone solicitations
- g

☐ Special fundraising events
- d

☐ In-person solicitations
- 2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No
- b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . . ▶						

- 3

List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
- 
-

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts . . . .		87,415	87,415
	2	Less Contributions . . .			
	3	Gross income (line 1 minus line 2) . . . .		87,415	87,415
Direct Expenses	4	Cash prizes . . . .			
	5	Noncash prizes . . .			
	6	Rent/facility costs . . .			
	7	Food and beverages .			
	8	Entertainment . . . .			
	9	Other direct expenses .		34,770	34,770
	10	Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶			
	11	Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶			
					(34,770)
					52,645

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue . . . . .			
	2	Cash prizes . . . . .			
	3	Non-cash prizes . . . .			
	4	Rent/facility costs . . . .			
	5	Other direct expenses . . .			
Direct Expenses	6	Volunteer labor . . . .			
	7	Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶			
	8	Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶			

9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

a Is the organization licensed to operate gaming activities in each of these states? . . . . . ☐ Yes ☐ No

b If "No," explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . . ☐ Yes ☐ No

b If "Yes," explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

**12**

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No

**13**

Indicate the percentage of gaming activity operated in

<b>a</b>	The organization's facility	<b>13a</b>	%
<b>b</b>	An outside facility	<b>13b</b>	%

**14**

Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name 

Address 

**15a**

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No

**b**

If "Yes," enter the amount of gaming revenue received by the organization  \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party  \$ \_\_\_\_\_

**c**

If "Yes," enter name and address of the third party

Name 

Address 

**16**

Gaming manager information

Name 

Gaming manager compensation  \$ \_\_\_\_\_

Description of services provided 

☐ Director/officer

☐ Employee

☐ Independent contractor

**17**

Mandatory distributions

**a**

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No

**b**

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year  \$ \_\_\_\_\_

**Part IV**

**Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
------------------	-------------

Schedule I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Grants and Other Assistance to Organizations,  
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public  
Inspection

Name of the organization  
Midwest Foster Care & Adoption Association Inc

Employer identification number  
43-1895965

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

☐ Yes

☒ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . .

▶

3

Enter total number of other organizations listed in the line 1 table . . . . .

▶

**Part III**

**Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) Food pantry	292	15,919			
(2) Clothes closet	292	1,750			
(3) Utility assistance	8	2,211			
(4) Other	2	831			

<b>Part IV</b> <b>Supplemental Information.</b> Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.	
Return Reference	Explanation
Pt III, col (b)	Line 2 - Clothes closet The number of recipients is unknown
Pt III, col (b)	Line 4 - Other The number of recipients is unknown

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.**

**▶ Attach to Form 990 or 990-EZ.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**

**2013**

**Open to Public  
Inspection**

Name of the organization  
Midwest Foster Care & Adoption Association Inc

**Employer identification number**

43-1895965

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Pt VI, Line 19	When requested, documents are made available to requestor as quickly as possible
Pt VI, Line 12c	Within the policy are guidelines and procedures including duty to disclose, procedures for addressing,
Pt VI, Line 12c	investigating, and the results from violations
Pt VI, Line 11b	Due to limited funds, the books of the association are not completely closed until late in the year This results
Pt VI, Line 11b	in a fully prepared tax return being unavailable until very close to the final extended due date
Pt VI, Line 11b	The audit and return are review ed at the next board meeting and any changes/amendments, if needed are addressed at that time
Form 990, Part III, Line 4d	GENERAL - VARIOUS PROGRAMS AND ALLOCATION OF REVENUE AND EXPENSES TO 968767 4792 0
Form 990, Part IX, Line 24f	DUES AND SUBSCRIPTIONS 4320 3400 865 55 MEALS AND ENTERTAINMENT 13145 11244 916 985 MISCELLANEOUS 33629 7251 15093 11285 OTHER CONTRACTED SERVICES 33574 33574 0 0 0 THER FUNDRAISING EXPENSES 54118 0 0 54118 PARENT TRAINING 2950 2950 0 0 POSTAGE AN D DELIVERY 4248 2075 211 1962 PRINTING 4844 0 0 4844

MIDWEST FOSTER CARE AND  
ADOPTION ASSOCIATION, INC

INDEPENDENT AUDITOR'S REPORT AND  
FINANCIAL STATEMENTS

DECEMBER 31, 2013 AND 2012

MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION, INC

December 31, 2013 and 2012

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COCHRAN HEAD VICK & CO., P.A.

& Co

Certified Public Accountants

1251 NW Briarcliff Pkwy  
Suite 125  
Kansas City, MO 64116  
(816) 453-7014  
(816) 453-7016 FAX

## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Midwest Foster Care and Adoption Association, Inc

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Midwest Foster Care and Adoption Association, Inc (the Organization) (nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, functional expenses, and cash flows for the year 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

### **Auditor's Responsibility**

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 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 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.

#### **OTHER OFFICES**

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1333 Meadowlark Lane  
Suite 204  
Kansas City, KS 66102  
(913) 287-4433  
(913) 287-0010 FAX

## Opinion

In our opinion, the 2013 financial statements referred to above present fairly, in all material respects, the financial position of Midwest Foster Care and Adoption Association, Inc. as of December 31, 2013, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Adjustments to Prior Period Financial Statements

The financial statements of Midwest Foster Care and Adoption Association, Inc. as of December 31, 2012, were audited by other auditors whose report dated September 20, 2013, expressed an unmodified opinion on those statements. As discussed in Note 13, the Organization has restated its 2012 financial statements during the current year to account for previously unrecorded unconditional promises to give, in accordance with accounting principles generally accepted in the United States of America. The other auditors reported on the 2012 financial statements before the restatement.

As part of our audit of the 2013 financial statements, we also audited adjustments described in Note 13 that were applied to restate the 2012 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2012 financial statements of the Organization other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2012 financial statements as a whole.

Kansas City, Missouri  
August 28, 2014

*Cochran Head Vick + Co., P.C.*



**MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2013 AND 2012**

<b>ASSETS</b>		
	<u>2013</u>	<u>2012</u>
Cash and cash equivalents	\$ 1,248,258	\$ 79,897
Funds held by Truman Heartland Community Foundation	1,261	1,325
Grants Receivable	82,500	178,750
Unconditional promises to give	93,765	31,265
Prepaid Expenses	20,674	6,489
Inventory	<u>5,182</u>	<u>6,658</u>
<b>CURRENT ASSETS</b>	<u>1,451,640</u>	<u>304,384</u>
Property and equipment, net	1,028,121	96,238
Long-term unconditional promises to give, net of discount	<u>93,055</u>	<u>75,495</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,572,816</u></u>	<u><u>\$ 476,117</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 2,641	\$ 354
Accrued Payroll	27,348	18,848
Payroll withholdings and taxes	13,039	8,080
Rental deposit liability	6,862	-
Related party note payable	-	10,000
Current portion of notes payable	<u>36,654</u>	<u>25,884</u>
<b>CURRENT LIABILITIES</b>	86,544	63,166
Notes payable, net of current portion	<u>665,859</u>	<u>65,942</u>
<b>TOTAL LIABILITIES</b>	752,403	129,108
<b>NET ASSETS</b>		
Unrestricted	573,759	(67,961)
Temporarily restricted	<u>1,246,654</u>	<u>414,970</u>
<b>TOTAL NET ASSETS</b>	<u>1,820,413</u>	<u>347,009</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 2,572,816</u></u>	<u><u>\$ 476,117</u></u>

The accompanying notes are an integral part of these financial statements

**MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public support and revenues			
Contributions and grants	\$ 171,142	\$ 890,714	\$ 1,061,856
Intake and assessment	315,213	-	315,213
Post-adoptive services contract income	148,125	-	148,125
Licensing contract income	312,222	-	312,222
Placement and Parent Aide contract income	2,035	-	2,035
LINC extreme recruitment contract income	125,000	-	125,000
Other earned income	5,182	-	5,182
Conference fees and sponsorships	19,317	-	19,317
Gain from sale of tax credits	-	821,820	821,820
Rental income	81,322	-	81,322
Interest income	32	-	32
Other income	5,047	-	5,047
	<u>1,184,637</u>	<u>1,712,534</u>	<u>2,897,171</u>
Special event revenues	87,415	-	87,415
Less Cost of direct benefit to donors	<u>(34,770)</u>	<u>-</u>	<u>(34,770)</u>
Net income from special event	52,645	-	52,645
Net assets, released from restrictions	<u>880,850</u>	<u>(880,850)</u>	<u>-</u>
	<u>2,118,132</u>	<u>831,684</u>	<u>2,949,816</u>
Expenses			
Program	1,040,349	-	1,040,349
Administrative	234,927	-	234,927
Fundraising	201,136	-	201,136
	<u>1,476,412</u>	<u>-</u>	<u>1,476,412</u>
<b>CHANGE IN NET ASSETS</b>	641,720	831,684	1,473,404
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>(67,961)</u>	<u>414,970</u>	<u>347,009</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 573,759</u>	<u>\$ 1,246,654</u>	<u>\$ 1,820,413</u>

The accompanying notes are an integral part of these financial statements

**MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	Unrestricted	Temporarily Restricted	Total
Public support and revenues			
Contributions and grants	\$ 341,900	\$ 407,500	\$ 749,400
Intake and assessment	67,248	-	67,248
Post-adoptive services contract income	129,750	-	129,750
Licensing contract income	146,176	-	146,176
Placement and Parent Aide contract income	20,756	-	20,756
Other earned income	1,723	-	1,723
Conference fees and sponsorships	890	-	890
Interest income	27	-	27
Other income	481	-	481
	<u>708,951</u>	<u>407,500</u>	<u>1,116,451</u>
Special event revenues	70,568	-	70,568
Less: Cost of direct benefit to donors	<u>(26,430)</u>	<u>-</u>	<u>(26,430)</u>
Net income from special events	<u>44,138</u>	<u>-</u>	<u>44,138</u>
Net assets, released from restrictions	<u>180,393</u>	<u>(180,393)</u>	<u>-</u>
	<u>933,482</u>	<u>227,107</u>	<u>1,160,589</u>
Expenses			
Program	736,048	-	736,048
Administrative	155,102	-	155,102
Fundraising	109,931	-	109,931
	<u>1,001,081</u>	<u>-</u>	<u>1,001,081</u>
<b>CHANGE IN NET ASSETS</b>	(67,599)	227,107	159,508
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>(362)</u>	<u>187,863</u>	<u>187,501</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ (67,961)</u>	<u>\$ 414,970</u>	<u>\$ 347,009</u>

The accompanying notes are an integral part of these financial statements

**MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	2013				2012			
	Program	Administrative	Fundraising	Total	Program	Administrative	Fundraising	Total
Salaries	\$ 660,394	\$ 99,113	\$ 75,236	\$ 834,743	\$ 454,881	\$ 77,150	\$ 68,572	\$ 600,603
Payroll taxes	59,398	9,101	6,535	75,034	39,771	12,316	5,210	57,297
Other personnel costs	14,899	3,026	2,031	19,956	9,246	-	3,015	12,261
	734,691	111,240	83,802	929,733	503,898	89,466	76,797	670,161
Parent training	2,950	-	-	2,950	6,780	-	-	6,780
Lawyers for Kids	15,546	(1,035)	-	14,511	16,037	-	-	16,037
Technology support	3,026	4,642	860	8,528	1,588	1,689	125	3,402
Other contracted services	33,574	-	-	33,574	6,809	-	1,944	8,753
Depreciation	758	20,477	-	21,235	-	4,161	-	4,161
Dues and subscriptions	3,400	865	55	4,320	1,220	3,297	60	4,577
Insurance	6,856	3,107	525	10,488	-	4,234	-	4,234
Interest	3,587	22,499	-	26,086	2,523	-	-	2,523
Conference	52,407	148	158	52,713	15,351	-	-	15,351
Meals and entertainment	11,244	916	985	13,145	4,840	724	159	5,723
Miscellaneous	7,251	15,093	11,285	33,629	969	10,526	754	12,249
Office expenses	7,770	4,871	2,685	15,326	3,474	3,653	754	7,881
Office equipment rental	16,680	2,012	1,420	20,112	16,497	2,174	3,305	21,976
Postage and delivery	2,075	211	1,962	4,248	1,111	1,424	1,047	3,582
Printing	-	-	4,844	4,844	1,966	125	1,542	3,633
Advertising	300	1,281	(151)	1,430	-	5,700	5,134	10,834
Professional services	-	20,102	7,038	27,140	38,107	19,559	-	57,666
Rent and occupancy expense	60,550	23,091	29,510	113,151	57,910	6,086	4,658	68,654
Other fundraising expenses	-	-	54,118	54,118	-	-	9,130	9,130
Other program expenses	19,341	300	(35)	19,606	19,661	486	2,580	22,727
Specific assistance to individuals	20,711	-	-	20,711	12,730	-	-	12,730
Telephone	11,853	3,787	1,042	16,682	13,316	1,606	1,542	16,464
Travel	25,779	1,320	1,033	28,132	11,261	192	400	11,853
	<u>\$ 1,040,349</u>	<u>\$ 234,927</u>	<u>\$ 201,136</u>	<u>\$ 1,476,412</u>	<u>\$ 736,048</u>	<u>\$ 155,102</u>	<u>\$ 109,931</u>	<u>\$ 1,001,081</u>

The accompanying notes are an integral part of these financial statements

**MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	<u>\$ 1,473,404</u>	<u>\$ 159,508</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	21,235	4,161
Decrease (Increase) in operating assets		
Grants receivable	96,250	(83,900)
Unconditional promises to give	(80,060)	(106,760)
Prepaid expenses	(14,185)	(631)
Deposits	-	1,307
Inventory	1,476	1,889
Increase (decrease) in operating liabilities		
Accounts payable and accrued expenses	15,746	(14,563)
Rental deposit liability	6,862	-
Total adjustments	<u>47,324</u>	<u>(198,497)</u>
Net cash provided by (used in) operating activities	<u>1,520,728</u>	<u>(38,989)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment in property and equipment	(298,118)	(25,576)
Funds held by Truman Heartland Community Foundation	<u>64</u>	<u>(223)</u>
Net cash used in investing activities	<u>(298,054)</u>	<u>(25,799)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Issuance of new debt	-	40,000
Debt repayments	<u>(54,313)</u>	<u>(10,175)</u>
Net cash provided by (used in) financing activities	<u>(54,313)</u>	<u>29,825</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,168,361	(34,963)
CASH AND CASH EQUIVALENTS, beginning of year	<u>79,897</u>	<u>114,860</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,248,258</u>	<u>\$ 79,897</u>

The accompanying notes are an integral part of these financial statements

MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Midwest Foster Care and Adoption Association, Inc. (the Organization), a nonprofit organization, was organized with the purpose of providing foster and adoptive children the opportunity of a stable, caring, and nurturing family environment by recruiting, training, supporting, and providing personal advocacy for foster and adoptive parents. The Organization opened an Intake and Assessment Shelter in July 2012.

Basis of Accounting

The policy of the Organization is to prepare its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned, and expenses and purchases are recognized when the obligation is incurred.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the FASB ASC 958-205 "Financial Statements of Not-for-Profit Organizations". Under this standard, the Organization 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

Unrestricted net assets include all assets which are neither temporarily or permanently restricted. Unrestricted net assets may include Board-designated funds that are not restricted by the donor. Earnings on investments are reported as increases in unrestricted net assets unless their use is limited by donor stipulation or by laws.

Temporarily Restricted Net Assets

Temporarily restricted net assets include gifts for which donor-imposed restrictions have not been met, trust activity, deferred gifts and pledges receivable for which the ultimate purpose of the proceeds is not permanently restricted.

Permanently Restricted Net Assets

Permanently restricted net assets include contributed net assets which require, by donor restriction, that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions. There were no permanently restricted net assets at December 31, 2013 and 2012.

Unconditional Promises to Give

The Organization utilizes FASB ASC 958-605, "Not-for Profit Entities Revenue Recognition". This standard requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the organization to distinguish between contributions received for each net asset category in accordance with donor imposed restrictions.

MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Organization receives multi-year promises. The accompanying financial statements reflect multi-year promises discounted by the Organization's expected rate of return for the applicable number of years. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value.

Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their expected cash flows, using applicable interest rates as established by the U.S. Department of the Treasury at the date the pledge was made.

Contributed Materials and Services

The Organization records various types of in-kind contributions. Contributed services are recognized at fair value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses or additions to property and equipment.

Volunteers

Many individuals volunteer their time and perform a variety of tasks that assist the Organization with its operations. The value of volunteer services has not been recorded in the financial statements since those services do not meet the criteria for recognition.

Bequests

Bequests to the Organization from trusts and estates are recorded as income in the year the assets are received due to the uncertainty of the actual amounts to be received at the time the bequests are made.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Organization considers all highly liquid investments purchased with an original maturity date of three months or less to be cash equivalents.

Accounts Receivable

The Organization uses the allowance method to account for uncollectible accounts receivable.

Inventory

The Organization receives gifts-in-kind of inventory for the food and clothing bank. Inventory consists of these gifts-in-kind and other items purchased by the Organization and are stated at the lower of cost (first in, first out) or market.

Property and Equipment and Depreciation

Property and equipment are recorded at cost for all purchases over \$1,000. Donated property and equipment are recorded at their fair value on the date of the donation. Depreciation is computed under the straight-line method using the following estimated useful lives:

Buildings and improvements	10 - 39 years
Furniture and equipment	3 - 5 years
Automobiles	5 years

MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Major renewals and betterments greater than \$1,000 are capitalized. Maintenance, repairs, and minor renewals less than \$1,000 are expensed. When property and equipment are retired or otherwise disposed of, the related costs and accumulated depreciation are removed from the accounts and any resulting gains or losses are included in income.

Income Taxes

The Organization is organized as a not-for-profit corporation and qualifies as tax exempt under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose may be subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deductions under Section 170(b)(1)(A) and has been classified as an Organization other than a private foundation. Accordingly, no provision has been made for income taxes in these financial statements.

The Organization has adopted the provisions of FASB ASC 740-10, "Accounting for Uncertain Tax Positions." The Organization has evaluated its tax positions and does not believe there are any uncertain tax positions taken by the Organization. The Organization's Form 990, *Return of Organization Exempt from Income Tax*, for the years 2011 and forward are subject to examination by the IRS, generally for three years after they were filed.

Use of 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

Contracts with governmental and other entities are generally recorded as revenue when the related costs are incurred or when the Organization has performed the service and is allowed to bill under the terms of the related agreement.

Contributions

Contributions with donor restrictions are reported as increases in unrestricted net assets if the restrictions are met within the same reporting period that the contribution was received.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statements of functional expenses. Directly identifiable expenses are charged to the programs and supporting services to which they relate. Expenses related to more than one function are allocated to programs and supporting services, primarily based on staffing levels. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide the overall support and direction of the Organization.



MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising

Advertising costs of the Organization are expensed as incurred. For the years ended December 31, 2013 and 2012, the Organization incurred advertising expenses of \$10,834 and \$1,430, respectively.

Reclassifications

Certain prior year amounts have been reclassified to conform with current year presentation.

NOTE 2 FUNDS HELD BY TRUMAN HEARTLAND COMMUNITY FOUNDATION

The Organization has an operating reserve fund at Truman Heartland Community Foundation (THCF). Disbursements can be made, with Board approval, and upon approval by THCF management. These funds were invested in the THCF money market/certificate of deposit pool at December 31, 2013 and 2012.

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at December 31:

	2013	2012
Land	\$ 145,000	\$ 20,000
Buildings and improvements	600,574	78,024
Construction in progress	281,678	-
Computer equipment and software	22,469	22,469
Furniture and Fixtures	19,414	19,414
Vehicles	23,890	-
	<u>1,093,025</u>	<u>139,907</u>
Less accumulated depreciation	<u>(64,904)</u>	<u>(43,669)</u>
Property and equipment, net	<u>\$ 1,028,121</u>	<u>\$ 96,238</u>

Depreciation expense for the years ended December 31, 2013 and 2012 was \$21,235 and \$4,161, respectively.

MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE 4 UNCONDITIONAL PROMISES TO GIVE

Unconditional promise to give as of December 31, 2013 and 2012 consists of the following

	2013	2012
Receivable in less than one year	\$ 93,765	\$ 31,265
Receivable in one to five years	96,210	77,975
Less unamortized present value discount	<u>(3,155)</u>	<u>(2,480)</u>
Total long-term receivables	<u>93,055</u>	<u>75,495</u>
Net unconditional promises to give	<u>\$ 186,820</u>	<u>\$ 106,760</u>

Of the \$186,820 and \$106,760 in unconditional promises to give at December 31, 2013 and 2012, \$150,000 and \$90,000 were due from 4 and 3 donors, respectively

Long-term promises to give are recognized at fair value, using a discount rate of 1 75%

NOTE 5 RELATED PARTY NOTE PAYABLE

In July, 2012, the Organization obtained a short-term loan of \$10,000 from a member of the Board of Directors to help fund operations for the new shelter program. The loan was non-interest bearing and had a balance of \$10,000 at December 31, 2012. This loan was repaid with one \$5,000 payment in 2013 and the remaining \$5,000 was converted to a contribution in 2013.

NOTE 6 LONG TERM DEBT

Long term debt consists of the following at December 31

	2013	2012
Mortgage payable to a bank, payable in monthly installments of \$5,072 including interest at 4.5% with a payment of the remaining unpaid balance on March 18, 2018. This loan is secured by the related building and land	\$ 636,594	\$ -
Mortgage payable to a bank, payable in monthly installments of \$533 including interest at 4.5% with a payment of the remaining unpaid balance on March 31, 2017. This loan is secured by the related building and land	65,919	69,531
Note payable to a third party lender, payable in monthly installments of \$2,568 including interest at 5%. This loan was unsecured and was paid off in 2013	<u>-</u>	<u>22,295</u>
Total long-term debt	702,513	91,826
Less current portion	<u>(36,654)</u>	<u>(25,884)</u>
Noncurrent maturities of long-term debt	<u>\$ 665,859</u>	<u>\$ 65,942</u>

MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE 6 LONG TERM DEBT (continued)

The aggregate amounts of principal maturities for the years ended December 31 are as follows

2014	\$ 36,654
2015	38,337
2016	40,099
2017	91,692
2018	495,731
Total	<u>\$ 702,513</u>

NOTE 7 CAPITAL CAMPAIGN

In 2011, the Organization began a Capital Campaign for the purchase and development of properties for its current and future programs. Expenses related to this campaign are included on the Statement of Functional Expenses in their related categories as fundraising costs. The Campaign has a goal of \$5,574,650 which includes \$2,799,650 for the purchase and renovation of the facility, \$1,000,000 for an Agency Endowment Fund and funding totaling \$1,650,000 to be used for agency operations and programs during the first three years of operations in the expanded facilities. Campaign costs are anticipated to be approximately \$125,000. In December 31, 2012, the Organization entered into an agreement for campaign counsel with a third party. This contract can be terminated at any time without notice by mutual written agreement of the parties.

NOTE 8 TEMPORARILY RESTRICTED NET ASSETS

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

	<u>2013</u>	<u>2012</u>
Capital Campaign	1,119,617	125,958
Parents/healthy families	94,388	222,847
Summer Camp Program Grant	13,798	-
Jewish Heritage - Data Base	9,450	-
Lawyers for Kids fund	4,935	9,979
Van purchase	2,205	25,000
Other programs	1,261	15,652
Emergency assistance	1,000	14,857
Extreme Recruitment	-	560
Scholarships - summer camp	-	117
	<u>1,246,654</u>	<u>414,970</u>

NOTE 9 CONCENTRATION OF CREDIT RISK

The Organization maintains cash in bank deposit accounts and money market accounts at financial institutions. Accounts at the bank institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of December 31, 2013, \$776,838 of the cash balance was uninsured. Cash balances at December 31, 2012 were below the maximum FDIC coverage limits.

MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE 10 SIGNIFICANT CONCENTRATIONS

For the year ended December 31, 2013 contributions from two major contributors accounted for 26% of total revenue and revenue from two major contractors accounted for 22% of total revenue. For the year ended December 31, 2012 contributions from one major contributor accounted for 31% of total revenue and revenue from two major contractors accounted for 26% of total revenue. A major concentration is defined as any revenue source that accounts for 10% or more of total revenue.

NOTE 11 RENTAL INCOME

The Organization purchased a building to serve as the main office facilities during the year ended December 31, 2013. The building had two existing tenants leasing space from the previous owner, and those leases were assumed by the Organization. The leases were allowed to expire without renewal in 2014 and the Organization does not plan to utilize any of the building space for leasing purposes in the future. Rental income received during the year ended December 31, 2013 was \$81,322.

NOTE 12 SALE OF INCOME TAX CREDITS

During the year ended December 31, 2013, the Organization sold Affordable Housing Assistance Program (AHAP) tax credits they held with the State of Missouri to donors in exchange for contributions. The Organization received \$821,820 in exchange for the rights to tax credits totaling \$380,224 during the year ended December 31, 2013. The income related to the sale of the tax credits has been segregated from general contributions on the income statement.

NOTE 13 RESTATEMENT OF PREVIOUSLY REPORTED BALANCES

During the year ended December 31, 2013, management determined that amounts totaling \$106,760 representing unconditional promises to give related to the Organization's capital campaign should have been recorded as receivables in the year ended December 31, 2012. As a result the financial statements for the year ending December 31, 2012 have been restated as follows:

	<u>12/31/12</u> <u>As Previously</u> <u>Reported</u>	<u>Restatement</u> <u>Amount</u>	<u>12/31/12</u> <u>As</u> <u>Restated</u>
<b>Unconditional promises to give</b>			
Current portion	\$ -	\$ 31,265	\$ 31,265
Long-term, net of discount	-	75,495	75,495
Total unconditional promises to give, net of discount	<u>\$ -</u>	<u>\$ 106,760</u>	<u>\$ 106,760</u>
<b>Temporarily Restricted Net Assets</b>	\$ 308,209	\$ 106,760	\$ 414,969
<b>Total Net Assets</b>	\$ 240,249	\$ 106,760	\$ 347,009
<b>Contributions and grants income, temporarily restricted</b>	\$ 300,740	\$ 106,760	\$ 407,500

MIDWEST FOSTER CARE AND ADOPTION ASSOCIATION  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012

NOTE 14 SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES

During the years ended December 31, 2013 and 2012, the Organization paid \$26,086 and \$2,523, respectively, for interest

During the year ended December 31, 2013, the Organization converted the remaining \$5,000 of a related party note payable balance to a contribution

During the years ended December 31, 2013 and 2012, the Organization acquired a buildings and land financed by long-term debt in the amount of \$660,000 and \$72,000, respectively

NOTE 15 SUBSEQUENT EVENTS

In March 2014, the Organization obtained a construction loan from a bank to finance renovations to a building purchased in 2013. The loan, which matures in March 2019, has a limit of \$2,000,000 and includes interest payable at 4.5%. As of August 28, 2014, \$236,068 has been drawn on the construction loan.

Subsequent events have been evaluated through August 28, 2014, which is the date the financial statements were available to be issued.