

FRIENDS OF THE FUTURE  
DRAFT  
Statement of Financial Position  
As of 3/31/24

	Unrestricted Net Assets	Temporary Rest. Net Assets	Total
<b>ASSETS</b>			
Cash-FOF	227,177.78	753,578.99	980,756.77
Bank of Hawaii-FOF	43,504.43	0.00	43,504.43
American Savings Bank	450,000.00	0.00	450,000.00
Total Cash-FOF	<u>720,682.21</u>	<u>753,578.99</u>	<u>1,474,261.20</u>
Cash-NPK	120,180.21	0.00	120,180.21
Cash-ECE Pathways	169,183.67	0.00	169,183.67
Cash-Aloha Map	(2,223.01)	0.00	(2,223.01)
<b>TOTAL CASH</b>	<u>1,007,823.08</u>	<u>753,578.99</u>	<u>1,761,402.07</u>
Funding Receivable	6,266.63	0.00	6,266.63
Contracts Receivable	79,193.68	0.00	79,193.68
Prepaid Expenses	0.00		
Deposits	3,894.80	0.00	3,894.80
Vehicle	61,114.82	0.00	61,114.82
Furniture & Equipment	160,581.35	0.00	160,581.35
Leasehold Improvements	12,789.83	0.00	12,789.83
Total Vehicle, Furniture & Equipment	<u>234,486.00</u>	<u>0.00</u>	<u>234,486.00</u>
Less Accumulated Depreciation			
Vehicle	(61,114.82)	0.00	(61,114.82)
Furniture & Equipment	(158,106.01)	0.00	(158,106.01)
Leasehold Improvements	(12,789.83)	0.00	(12,789.83)
Total Less Accumulated Depreciation	<u>(232,010.66)</u>	<u>0.00</u>	<u>(232,010.66)</u>
Right of Use Asset	<u>269,004.00</u>	<u>0.00</u>	<u>269,004.00</u>
<b>TOTAL ASSETS</b>	<u><u>1,368,657.53</u></u>	<u><u>753,578.99</u></u>	<u><u>2,122,236.52</u></u>
<b>LIABILITIES</b>			
Accounts Payable	22,752.50	0.00	22,752.50
Accrued Salaries	0.00	0.00	0.00
Accrued P/R Taxes, Benefits & Fees	0.00	0.00	0.00
Grant Liability	6,141.63	0.00	6,141.63
Deferred Revenue	10,843.70	0.00	10,843.70
Accrued Vacation	57,209.22	0.00	57,209.22
Current Lease Obligations	90,936.00	0.00	90,936.00
Noncurrent Lease Obligations	178,934.00	0.00	178,934.00
<b>TOTAL LIABILITIES</b>	<u>366,817.05</u>	<u>0.00</u>	<u>366,817.05</u>
<b>NET ASSETS</b>			
Beginning Net Assets	(35,958.72)	1,094,945.92	1,058,987.20
Current Year Change in NA	1,037,547.33	(341,066.93)	696,480.40
Total Net Assets	<u>1,001,588.61</u>	<u>753,878.99</u>	<u>1,755,467.60</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>1,368,375.66</u></u>	<u><u>753,878.99</u></u>	<u><u>2,122,284.65</u></u>

FRIENDS OF THE FUTURE  
Statement of Revenues and Expenditures - By Fund  
From 7/1/2023 Through 3/31/2024

	Unrestricted Net	Temporary Rest. Net	Total
	Assets	Assets	
Beginning Net Assets			
	(35,958.72)	1,094,945.92	1,058,987.20
Total Beginning Net Assets	(35,958.72)	1,094,945.92	1,058,987.20
Revenues			
Public Support			
Contributions-individual	358,479.80	0.00	358,479.80
Contributions-business	709,952.79	(10,437.00)	699,515.79
Foundations and trusts	424,252.00	0.00	424,252.00
Contracts	2,713,414.92	0.00	2,713,414.92
Total Public Support	4,206,099.51	(10,437.00)	4,195,662.51
Program Revenue			
Program Fees	5,870.00	0.00	5,870.00
Sales of materials	454.00	0.00	454.00
Interest Income	154.54	0.00	154.54
Administrative service fees	272,650.43	0.00	272,650.43
Net Assets Released from	330,629.93	(330,629.93)	0.00
Restr			
Total Program Revenue	609,758.90	(330,629.93)	279,128.97
Total Revenues	4,815,858.41	(341,066.93)	4,474,791.48
Expenditures			
Payroll And Related			
Personnel-Salaries	593,316.55	0.00	593,316.55
Personnel-Ben & Fees	127,562.18	0.00	127,562.18
Medical insurance	93,743.26	0.00	93,743.26
Simple IRA Er-NPK	343.33	0.00	343.33
Personnel			
Benefits&Fees/Admin			
Total Payroll And Related	814,965.32	0.00	814,965.32
Other Expenses			
Professional fees	1,634,501.57	0.00	1,634,501.57
Stipend	1,225.00	0.00	1,225.00
Supplies	667,777.92	0.00	667,777.92
Telephone	10,597.03	0.00	10,597.03
Postage and shipping	868.71	0.00	868.71
Occupancy	273,477.37	0.00	273,477.37
Equipment rental/maintenance	5,344.07	0.00	5,344.07
Repairs/Maintenance	365.44	0.00	365.44
Printing and publications	1,568.91	0.00	1,568.91
Public Awareness	1,919.82	0.00	1,919.82
Travel	19,042.42	0.00	19,042.42
Field Trip & Related	119,342.53	0.00	119,342.53
Travel-Mileage	5,896.20	0.00	5,896.20
Travel-Fuel	3,603.64	0.00	3,603.64
Staff Development	43,008.73	0.00	43,008.73
Conferences	52,196.99	0.00	52,196.99
Membership Dues	795.00	0.00	795.00
Funds Transfer	54,430.00	0.00	54,430.00
Donations	2,800.00	0.00	2,800.00
Books/Subscriptions	53,803.87	0.00	53,803.87
Insurance	8,445.07	0.00	8,445.07
Bank Fees	753.81	0.00	753.81
Filing Fees	82.50	0.00	82.50
Processing Fees	1,434.36	0.00	1,434.36
General Excise	64.80	0.00	64.80
Total Other Expenses	2,963,345.76	0.00	2,963,345.76
Total Expenditures	3,778,311.08	0.00	3,778,311.08
Current excess/(deficit)	1,037,547.33	(341,066.93)	696,480.40
Ending Net Assets	1,001,588.61	753,878.99	1,755,467.60