

Financial Statements

TULSA LAWYERS FOR CHILDREN, INC.

December 31, 2018 and 2017

TULSA LAWYERS FOR CHILDREN, INC.

INDEPENDENT AUDITOR'S REPORT

and

FINANCIAL STATEMENTS

December 31, 2018 and 2017

TULSA LAWYERS FOR CHILDREN, INC.

December 31, 2018 and 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Tulsa Lawyers for Children, Inc.
Tulsa, Oklahoma

We have audited the accompanying financial statements of Tulsa Lawyers for Children, Inc. (an Oklahoma not-for-profit corporation), which comprise the statements of financial position as of December 31, 2018, and the related statements of activities and changes in net assets, cash flows, and schedule of functional expenses 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tulsa Lawyers for Children, Inc., as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Tulsa Lawyers for Children, Inc.'s 2017 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated August 24, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017, is consistent in all material respects, with the audited financial statements from which it has been derived.


Briscoe, Burke & Grigsby LLP
Certified Public Accountants

September 13, 2019
Tulsa, Oklahoma

TULSA LAWYERS CHILDREN FOR CHILDREN, INC.

Statements of Financial Position

December 31, 2018 and 2017

ASSETS	<u>2018</u>	<u>2017</u>
Current Assets:		
Cash and cash equivalents	\$ 144,273	\$ 147,859
Contributions receivable	10,652	51,015
Prepaid expenses	<u>2,412</u>	<u>2,399</u>
Total current assets	<u>157,337</u>	<u>201,273</u>
Other Assets:		
Funds held by third party	<u>32,416</u>	<u>28,403</u>
Total other assets	<u>32,416</u>	<u>28,403</u>
TOTAL ASSETS	<u><u>\$ 189,753</u></u>	<u><u>\$ 229,676</u></u>
NET ASSETS		
Without donor restrictions	\$ 131,213	\$ 117,676
With donor restrictions	<u>58,540</u>	<u>112,000</u>
Total net assets	<u>189,753</u>	<u>229,676</u>
TOTAL NET ASSETS	<u><u>\$ 189,753</u></u>	<u><u>\$ 229,676</u></u>

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

TULSA LAWYERS CHILDREN FOR CHILDREN, INC.

Statements of Activities and Changes in Net Assets

For the Years Ended December 31, 2018 and 2017

	Without Donor Restrictions	With Donor Restrictions	Total All Funds 2018	Total All Funds 2017
Revenue:				
Grants and contributions	\$ 312,476	\$ 40,000	\$ 352,476	\$ 362,355
Contributions in-kind	278,126	-	278,126	311,184
Other income	4,167	-	4,167	2,581
Net assets released from restrictions	93,460	(93,460)	-	-
Total revenue	688,229	(53,460)	634,769	676,120
Expenses:				
Program services	460,742	-	460,742	472,020
Management and general	191,160	-	191,160	139,207
Fundraising	22,790	-	22,790	46,215
Total expenses	674,692	-	674,692	657,442
Change in net assets	13,537	(53,460)	(39,923)	18,678
Net assets - beginning of year	117,676	112,000	229,676	210,998
Net assets - end of year	\$ 131,213	\$ 58,540	\$ 189,753	\$ 229,676

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

TULSA LAWYERS CHILDREN FOR CHILDREN, INC.

Statements of Cash Flows

For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Change in net assets	\$ (39,923)	\$ 18,678
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Items not providing cash:		
Unrealized gain on funds held by third party	(4,013)	(2,367)
Changes in:		
(Increase) decrease in contributions receivable	40,363	(26,015)
(Increase) decrease in prepaid expenses	<u>(13)</u>	<u>2,125</u>
Net cash provided by operating activities	<u>(3,586)</u>	<u>(7,579)</u>
Net increase in cash and cash equivalents	(3,586)	(7,579)
Cash and cash equivalents at beginning of year	<u>147,859</u>	<u>155,438</u>
Cash and cash equivalents at end of year	<u>\$ 144,273</u>	<u>\$ 147,859</u>
Supplemental cash flows data:		
In kind contributions of salaries and wages	<u>\$ 278,126</u>	<u>\$ 311,184</u>

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

TULSA LAWYERS CHILDREN FOR CHILDREN, INC.

Schedule of Functional Expenses

December 31, 2018 and 2017

	2018			
	Program Services	Management and General	Fundraising	Total
Salaries and wages in kind	\$ 272,276	\$ 5,850	\$ -	\$ 278,126
Salaries and wages	133,738	83,870	9,067	226,675
Insurance	20,174	12,652	1,368	34,194
Professional fees	-	68,044	-	68,044
Rent	-	15,167	-	15,167
Travel	19,497	-	-	19,497
Telephone/website	2,018	1,266	137	3,421
Training materials	4,259	-	-	4,259
Dues and subscriptions	1,195	-	-	1,195
Information technology	1,179	740	80	1,999
Supplies	5,558	3,486	377	9,421
Postage and shipping	136	85	9	230
Fundraising & event planning	-	-	11,752	11,752
Miscellaneous	712	-	-	712
Total functional expenses	\$ 460,742	\$ 191,160	\$ 22,790	\$ 674,692
	2017			
	Program Services	Management and General	Fundraising	Total
Salaries and wages in kind	\$ 311,184	\$ -	\$ -	\$ 311,184
Salaries and wages	106,579	80,478	30,451	217,508
Insurance	17,075	12,893	4,879	34,847
Professional fees	-	25,586	-	25,586
Rent	-	13,156	-	13,156
Travel	17,046	-	-	17,046
Telephone/website	1,855	1,400	530	3,785
Training materials	10,007	-	-	10,007
Dues and subscriptions	735	-	-	735
Information technology	968	731	277	1,976
Supplies	3,677	2,777	1,051	7,505
Postage and shipping	68	52	20	140
Fundraising & event planning	-	-	8,199	8,199
Miscellaneous	2,826	2,134	808	5,768
Total functional expenses	\$ 472,020	\$ 139,207	\$ 46,215	\$ 657,442

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

TULSA LAWYERS FOR CHILDREN, INC.

Notes to Financial Statements

December 31, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Tulsa Lawyers for Children, Inc. (“the Organization”) is an Oklahoma not-for-profit corporation formed to ensure effective legal representation of abused and neglected children in Tulsa County by recruiting, training, and assisting volunteer attorneys. The children represented by these volunteer attorneys are in the custody of the Oklahoma Department of Human Services. The Organization’s core program goals are to accept court appointments to represent children in conflict of interest cases and to assure that volunteer attorneys representing children have the professional skill and competence required to practice in such cases.

Basis of Accounting

The Organization’s financial statements have been prepared using the accrual basis of accounting and conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit entities.

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

Cash and Cash Equivalents

The Organization considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents.

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Functional Expenses

Expenses have been classified by specific functions where ascertainable. Those expenses which cannot be specifically identified by function type have been allocated to functions based upon management’s best estimate of usage.

TULSA LAWYERS FOR CHILDREN, INC.

Notes to Financial Statements

December 31, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

The Organization is exempt from Federal income tax under Internal Revenue Code Section 501(c)(3). As such, the Organization is not required to pay Federal income taxes. The Organization is required to file annual information tax returns.

Generally accepted accounting principles require tax effects from an uncertain tax position to be recognized in the financial statements only if the position is more likely than not to be sustained if the position were to be challenged by a taxing authority. The assessment of the tax position is based solely on the technical merits of the position, without regard to the likelihood that the tax position may be challenged. The Organization's primary tax positions relate to its status as a not-for-profit entity exempt from income taxes and classification of activities related to its exempt purpose. As of December 31, 2018, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

Net Assets

The net assets of the Organization are classified and reported as follows:

- Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
- Net assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.
- Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

TULSA LAWYERS FOR CHILDREN, INC.

Notes to Financial Statements

December 31, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. US GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The Organization groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

Level 1 – Unadjusted quoted market prices for identical assets or liabilities in active markets as of the measurement date.

Level 2 – Other observable inputs, either directly or indirectly, including:

- Quoted prices for similar assets/liabilities in active markets.
- Quoted prices for identical or similar assets in non-active markets.
- Inputs other than quoted prices that are observable for the asset/liability.
- Inputs that are derived principally from or corroborated by other observable market data.

Level 3 – Unobservable inputs that cannot be corroborated by observable market data.

2. CONTRIBUTED SERVICES

Contributed services are recognized as contributions if the services, (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. For the years ended December 31, 2018 and 2017, contributed services that met the above criteria were recorded as contributions in the amount of \$278,126 and \$311,184, respectively. The contributed services were legal representation provided by volunteer attorneys to children in the custody of the Department of Human Services and bookkeeping services provided by a volunteer CPA.

TULSA LAWYERS FOR CHILDREN, INC.

Notes to Financial Statements

December 31, 2018 and 2017

3. CONTRIBUTIONS RECEIVABLE

Contributions receivable are summarized as follows as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Oklahoma Bar Foundation	\$ 500	\$ 40,000
Commonwealth Foundation	10,000	10,000
Individual Contributions	<u>152</u>	<u>1,015</u>
Total Contributions Receivable	<u>\$ 10,652</u>	<u>\$ 51,015</u>

4. ALLOCATION OF JOINT COSTS

The Organization incurred joint costs of \$275,940 and \$271,529 in 2018 and 2017, respectively, for program services and management and general expense that included a component of fundraising appeals. The expenses are allocated based on the client's time and effort spent on each function and are determined by management on an equitable basis. The joint costs were allocated as follows:

	<u>2018</u>	<u>2017</u>
Program services	\$ 162,803	\$ 133,049
Management and general	102,099	100,466
Fundraising	<u>11,038</u>	<u>38,014</u>
Total allocation of joint costs	<u>\$ 275,940</u>	<u>\$ 271,529</u>

5. NET ASSETS

Net assets with donor restrictions are available for the following purposes as of December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Restricted for training and administrative support	\$ 40,000	\$ -
Restricted for staff salary	-	62,000
Restricted for legal policy study	<u>18,540</u>	<u>50,000</u>
Total net assets with donor restrictions	<u>\$ 58,540</u>	<u>\$ 112,000</u>

TULSA LAWYERS FOR CHILDREN, INC.

Notes to Financial Statements

December 31, 2018 and 2017

5. NET ASSETS (continued)

Net assets without donor restrictions for the years ended December 31, 2018 and 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Undesignated	\$ 88,797	\$ 89,273
Designated	10,000	-
Quasi endowment	<u>32,416</u>	<u>28,403</u>
Total net assets without donor restrictions	<u>\$ 131,213</u>	<u>\$ 117,676</u>

Net assets released from net assets with donor restrictions for the years ended December 31, 2018 and 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Educational booklets	\$ -	\$ 4,160
Computer equipment	-	3,000
Staff salary	62,000	10,000
Funds held by third party	-	26,036
Future operations	-	61,955
Legal study policy	<u>31,460</u>	<u>-</u>
Total net assets released from net assets with donor restrictions	<u>\$ 93,460</u>	<u>\$ 105,151</u>

6. CONCENTRATION OF FUNDING SOURCES

For the years ended December 31, 2018 and 2017, thirteen grants provided in the amount of \$230,000 and twenty grants in the amount of \$207,697, approximately 36% and 31%, respectively, of the Organization's total support and revenue. For the years ended December 31, 2018 and 2017, client received monthly grants from the Office for Victims of Crime through their Victims of Crime Act grant program for a total of \$121,416 and \$130,040, approximately 19% and 19%, respectively, of the Organization's total support and revenue.

TULSA LAWYERS FOR CHILDREN, INC.

Notes to Financial Statements

December 31, 2018 and 2017

7. AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets at December 31, 2018 and 2017:

Financial assets at year end:	2018	2017
Cash and cash equivalents	\$ 144,273	\$ 147,859
Contributions receivable	10,652	51,015
Funds held by third party	32,416	28,403
Total financial assets	187,341	227,277
Less amounts not available to be used within one year:		
Net assets with donor restrictions	58,540	112,000
Less net assets with purpose restrictions to be met in less than a year	(58,540)	(112,000)
Quasi endowment with Tulsa Community Foundation	32,416	28,403
	32,416	28,403
Financial assets available to meet general expenditures over the next twelve months	\$ 154,925	\$ 198,874

Management evaluates the liquidity of available resources throughout the year to ensure the Organization meets the cash needs for general expenditures for the following year.

8. OPERATING LEASE

In February 2016, the Organization signed a lease to rent office space through 2022. Total rent expense recorded for the years ended December 31, 2018 and 2017, was \$15,167 and \$13,156, respectively. No additional contribution or expense has been recorded for the use of the office space and related utility costs. At December 31, 2018, the approximate minimum annual rentals under the operating lease agreement until expiration is as follows:

2019	\$16,940
2020	\$17,608
2021	\$18,273
2022	\$10,886
2023	\$ 0

TULSA LAWYERS FOR CHILDREN, INC.

Notes to Financial Statements

December 31, 2018 and 2017

9. FUNDS HELD IN TRUST BY OTHERS

During 2007, the Tulsa Community Foundation (the “Foundation”) established the Tulsa Lawyers for Children Fund (the “Fund”) with third-party contributions. The Organization may request grants from the Fund for specific projects or in the event of unusual circumstances of need or opportunity as deemed by its Board of Directors and the Foundation may grant such requests if it concludes that such distributions are neither unreasonable nor inconsistent with the charitable purposes of the Foundation and the Organizations. Funds held by the Tulsa Community Foundation for the years ended December 31, 2018 and 2017, was \$32,416 and \$28,403, respectively. This fund is considered a Level 1 investment.

10. PENSION PLAN

The Organization contributes to the Executive Director’s 401(k) retirement account. The total 401(k) expense for 2018 and 2017 was \$6,000 and \$4,800, respectively.

11. SUBSEQUENT EVENTS

In preparing these financial statements management has evaluated and disclosed all material subsequent events through September 13, 2019, which is the date these statements were available to be issued.

Briscoe, Burke & Grigsby LLP
CERTIFIED PUBLIC ACCOUNTANTS

September 13, 2019

To the Board of Directors
Tulsa Lawyers for Children, Inc.

We have audited the financial statements of Tulsa Lawyers for Children, Inc. as of and for the year ended December 31, 2018, and have issued our report thereon dated September 13, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 25, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Tulsa Lawyers for Children, Inc. solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

As a safeguard to our independence being impaired due to our firm preparing the financial statements and footnotes, an auditor who did not work on the audit will review the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Tulsa Lawyers for Children, Inc. is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. We did not identify any sensitive estimates affecting the financial statements.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We did not identify any sensitive disclosures affecting the financial statements. The disclosures in the financial statements are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The attached schedule A summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

Tulsa Lawyers for Children, Inc.
September 13, 2019
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Attachment B summarizes the corrected misstatements detected as a result of audit procedures that were corrected by management. The adjustments recorded were expected by management and do not constitute a deficiency in internal control. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Tulsa Lawyers for Children, Inc.'s financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated September 13, 2019.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Tulsa Lawyers for Children, Inc., we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Tulsa Lawyers for Children, Inc.'s auditors.

This report is intended solely for the information and use of the Board of Directors and management of Tulsa Lawyers for Children, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

If you have any questions regarding the above, please do not hesitate to contact us at your convenience.



Certified Public Accountants

September 13, 2019
Tulsa, Oklahoma

Client: **60864 - Tulsa Lawyers for Children**
 Engagement: **2018 Audit - Tulsa Lawyers for Children**
 Period Ending: **12/31/2018**
 Trial Balance: **103TB - Annual Trial Balance - 2 Year**
 Workpaper: **103 PJE - Proposed Journal Entries Report**

Attachment A

Account	Description	W/P Ref	Debit	Credit
Proposed Journal Entries				
Proposed Journal Entries JE # 901		5100.50		
<To record search for unrecorded liabilities from year-end credit card statement for expenses that were incurred in December 2018 for the year then ended December 31, 2018.>				
620200	Expenses:620000 -+ Information Technology:620200 -+ Technology Services		50.00	
630000	Expenses:630000 -+ Case Expenses		32.53	
640100	Expenses:640000 -+ Office Expenses:640100 -+ Postage		50.00	
640200	Expenses:640000 -+ Office Expenses:640200 -+ Office Supplies		124.01	
640300	Expenses:640000 -+ Office Expenses:640300 -+ Meetings & Events		128.42	
650300	Expenses:650000 -+ Professional Development:650300 -+ Memberships		120.00	
2050	2050 Accounts Payable			504.96
Total			<u>504.96</u>	<u>504.96</u>
Proposed Journal Entries JE # 902				
Proposed Journal Entries JE # 902		7200 LS		
<To record Oklahoma Bar Association 2019 memberships for Elizabeth Hocker and Timothy Michaels-Johnson as prepaid expenses for the year then ended December 31, 2018.>				
1550	Prepaid Expenses		565.00	
650300	Expenses:650000 -+ Professional Development:650300 -+ Memberships			565.00
Total			<u>565.00</u>	<u>565.00</u>
Total Proposed Journal Entries			<u>1,069.96</u>	<u>1,069.96</u>
Total All Journal Entries			<u>1,069.96</u>	<u>1,069.96</u>

Client: **60864 - Tulsa Lawyers for Children**
 Engagement: **2018 Audit - Tulsa Lawyers for Children**
 Period Ending: **12/31/2018**
 Trial Balance: **103TB - Annual Trial Balance - 2 Year**
 Workpaper: **103 AJE - Adjusting Journal Entries Report**

Attachment B

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 101		7101		
<To record donor restricted contributions for the year then ended December 31, 2018.>				
410100	Income:410000 -+ Contributions:410100 -+		40,000.00	
320000	Temp. Restricted Net Assets			40,000.00
Total			40,000.00	40,000.00
Adjusting Journal Entries JE # 102		6102		
<To record release of restrictions for prior year donor restricted net assets for the year then ended December 31, 2018.>				
320000	Temp. Restricted Net Assets		93,460.00	
410100	Income:410000 -+ Contributions:410100 -+			93,460.00
Total			93,460.00	93,460.00