

**KIDS ENJOY EXERCISE NOW  
FOUNDATION, INC. AND AFFILIATES**

**CONSOLIDATED FINANCIAL STATEMENTS**

**December 31, 2020**

# KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES

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## Independent Auditors' Report

To the Board of Directors of  
Kids Enjoy Exercise Now Foundation, Inc. and Affiliates  
Washington, DC

We have audited the accompanying consolidated financial statements of Kids Enjoy Exercise Now Foundation, Inc. (a nonprofit organization) and Affiliates, which comprise the consolidated statement of financial position as of December 31, 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above presents fairly, in all material respects, the financial position of Kids Enjoy Exercise Now Foundation, Inc. and Affiliates as of December 31, 2020, 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.



North Bethesda, Maryland

May 10, 2021

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**December 31, 2020**

**Assets**

**Current Assets**

Cash and cash equivalents	\$ 1,713,258
Pledges receivable	42,100
Prepaid expenses	<u>24,184</u>

Total current assets	<u>1,779,542</u>
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**Fixed Assets**

Furniture, fixtures, equipment, & software (net of \$ 52,825 in accumulated depreciation)	<u>14,775</u>
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<b>Total Assets</b>	<b><u>\$ 1,794,317</u></b>
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**Liabilities and Net Assets**

**Current Liabilities**

Accounts payable	\$ 4,869
Accrued expenses	27,785
Paycheck Protection Program loan	<u>181,232</u>

Total current liabilities	<u>213,886</u>
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**Net Assets**

Without donor restrictions	1,498,022
With donor restrictions	<u>82,409</u>
Total net assets	<u>1,580,431</u>

<b>Total Liabilities and Net Assets</b>	<b><u>\$ 1,794,317</u></b>
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*The accompanying notes are an integral part of these consolidated financial statements.*

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support</b>			
Special events			
Silent auction and dinner events	\$ 190,602	\$ -	\$ 190,602
Golf tournament	97,575	-	97,575
Total special events	288,177	-	288,177
Contributions	801,148	111,734	912,882
Donated services, facilities & materials	17,554	-	17,554
Interest income	5,149	-	5,149
<b>Total support</b>	1,112,028	111,734	1,223,762
 <b>Net assets released from restrictions</b>	 130,113	 (130,113)	 -
 <b>Expenses</b>			
Program services			
Virtual programs	794,553	-	794,553
Sports programs - general	179,003	-	179,003
Swim programs	34,686	-	34,686
Special events	29,943	-	29,943
Art and music programs	18,433	-	18,433
Bowling programs	6,142	-	6,142
Total program services	1,062,760	-	1,062,760
Supporting services			
Management and general	131,786	-	131,786
Fund-raising	84,980	-	84,980
Total supporting services	216,766	-	216,766
<b>Total expenses</b>	1,279,526	-	1,279,526
 <b>Decrease in net assets</b>	 (37,385)	 (18,379)	 (55,764)
 <b>Net assets, beginning of year</b>	 1,535,407	 100,788	 1,636,195
 <b>Net assets, end of year</b>	 \$ 1,498,022	 \$ 82,409	 \$ 1,580,431

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

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Year Ended December 31, 2020**

	Program Services						Supporting Services			Total Expenses	
	Virtual	Sports	Swim	Special Events	Art & Music	Bowling	Total Program	Management & General	Fundraising		Total Supporting
Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,693	\$ -	\$ 25,693	\$ 25,693
Advertising	14,908	8,504	532	1,486	797	532	26,759	95	30	125	26,884
Bank charges	-	-	-	-	-	-	-	1,234	-	1,234	1,234
Computer expenses	20,606	2,052	202	795	310	202	24,167	2,325	468	2,793	26,960
Contract labor	8,211	2,678	-	15,699	1,100	-	27,688	9,221	-	9,221	36,909
Credit card processing fees	3,649	-	-	68	-	-	3,717	-	11,500	11,500	15,217
Depreciation	2,793	-	-	-	-	-	2,793	5,175	-	5,175	7,968
Donated goods and services	7,780	-	-	3,434	-	-	11,214	-	-	-	11,214
Equipment and activities	925	5,271	-	-	-	-	6,196	-	-	-	6,196
Facility rental, incl. donated	31,282	11,676	12,016	(14,133)	1,060	544	42,445	173	164	337	42,782
Gifts and prizes	2,878	-	-	-	-	-	2,878	-	-	-	2,878
Insurance	21,015	1,458	1,075	34	257	187	24,026	20,598	1,181	21,779	45,805
Membership dues	-	-	-	-	-	-	-	740	350	1,090	1,090
Miscellaneous	(190)	461	6	143	-	-	420	5,002	-	5,002	5,422
Payroll and benefits	608,718	125,583	18,854	14,894	13,299	4,185	785,533	51,073	62,559	113,632	899,165
Payroll taxes	52,708	10,760	1,431	1,670	859	301	67,729	3,937	5,671	9,608	77,337
Postage	3,373	755	20	253	186	20	4,607	295	1,307	1,602	6,209
Printing and publications	4,116	708	56	448	83	56	5,467	(234)	155	(79)	5,388
Promotion supplies	-	140	140	-	-	-	280	-	587	587	867
Refreshments and food	243	350	22	53	25	-	693	251	23	274	967
State registration fees and taxes	(17)	-	-	1,398	-	-	1,381	4,643	300	4,943	6,324
Supplies	2,803	524	7	2,500	68	9	5,911	173	140	313	6,224
Telephone	5,699	697	65	148	130	16	6,755	953	399	1,352	8,107
Training	(478)	-	-	-	-	-	(478)	-	-	-	(478)
Travel and meetings	1,302	6,095	260	510	259	90	8,516	413	136	549	9,065
Volunteer recognition	384	-	-	543	-	-	927	26	10	36	963
Volunteer recruitment	-	101	-	-	-	-	101	-	-	-	101
Website	1,845	1,190	-	-	-	-	3,035	-	-	-	3,035
	<u>\$ 794,553</u>	<u>\$ 179,003</u>	<u>\$ 34,686</u>	<u>\$ 29,943</u>	<u>\$ 18,433</u>	<u>\$ 6,142</u>	<u>\$ 1,062,760</u>	<u>\$ 131,786</u>	<u>\$ 84,980</u>	<u>\$ 216,766</u>	<u>\$ 1,279,526</u>

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

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2020**

<b>Cash flows from operating activities:</b>	
Decrease in net assets	\$ (55,764)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities	
Depreciation	7,968
(Increase) decrease in assets:	
Pledges receivable	91,436
Prepaid expenses	44,233
Increase (decrease) in liabilities:	
Accounts payable	(37,459)
Accrued expenses	<u>(23,122)</u>
Net cash provided by operating activities	<u>27,292</u>
 <b>Cash flows from financing activities:</b>	
Proceeds from Paycheck Protection Program loan	<u>181,232</u>
 <b>Net increase in cash and cash equivalents</b>	 208,524
 <b>Cash and cash equivalents, beginning of year</b>	 <u>1,504,734</u>
 <b>Cash and cash equivalents, end of year</b>	 <u><u>\$ 1,713,258</u></u>

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

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**Note 1. Nature of Activities**

*COVID-19 Pandemic*

Kids Enjoy Exercise Now Foundation, Inc.'s (KEEN) programs, special events, and fundraising efforts were migrated to virtual platforms on or about April 1<sup>st</sup> as a result of the COVID-19 pandemic. Programs were adapted and content was developed to keep KEEN athletes and their families active and engaged. In addition, KEEN's virtual program offerings were expanded to include both weekends and weekdays.

KEEN's hosting of special events and sponsoring of sporting events were impacted by the restrictions on public gatherings due to the COVID-19 pandemic. KEEN moved the majority of these events to a digital media platform that allowed KEEN to offer virtual events to the public.

KEEN was introduced to the United States in February 1992. Its purpose is to provide one-to-one recreation activities to children and young adults with developmental and physical disabilities. KEEN's activities are provided in a non-competitive environment, which encourages the fulfillment of individual goals.

KEEN operates several separate programs to serve young people with disabilities:

- **KEEN Kids:** Program providing one-to-one sports and recreation coaching for children with disabilities.
- **KEEN Teens:** Program that pairs teenagers with disabilities with high school-age peer companions for recreation activities and outings.
- **KEEN Young Adults:** Recreation and sports program for young adults with disabilities.
- **KEEN Swim:** Swimming program for children, teenagers, and young adults with disabilities.
- **KEEN Bowling:** Bowling program for children, teenagers, and young adults with disabilities.
- **KEEN Tennis:** Tennis program for young adults with disabilities.
- **KEEN Art and Music:** Art, music, and dance programs for children with disabilities.
- **Sport Festivals and Family Fun Days:** Events that invite all participants from all the programs to share activities with parents and volunteers.



**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**Note 1. Nature of Activities (continued)**

KEEN's programs are mostly volunteer-operated and offered at no cost to the athletes or their families. KEEN is supported primarily by donor and foundation contributions, and the net proceeds of funds raised through annual golf tournaments, silent auction galas, and dinner events such as KEENFest.

**Note 2. Summary of Significant Accounting Policies**

*Principles of Consolidation*

The consolidated financial statements include the accounts of KEEN and its affiliates, of which KEEN is the sole member (owner) of each affiliated Limited Liability Company (LLC). KEEN USA (EIN #52-1767631) is an exempt organization under IRS code section 501(c)3, and has obtained a group exemption for all of its affiliates. The following are the affiliates and EIN numbers:

- **KEEN Greater DC (42-1657976):** Organized in 2004 to assume program activities formerly provided by KEEN in the Washington, DC metropolitan area starting in 1992.
- **KEEN Chicago (42-1657978):** Organized in 2004 to provide program activities in the Chicago, Illinois area.
- **KEEN St. Louis (03-0570681):** Organized in 2005 to provide program activities in the St. Louis, Missouri area.
- **Kids Enjoy Exercise Now (KEEN) Los Angeles (65-1262462):** Organized in 2005 to provide program activities in the Los Angeles, California area.
- **Kids Enjoy Exercise Now (KEEN) San Francisco (20-5458028):** Organized in 2006 to provide program activities in the San Francisco, California area.
- **KEEN New York (26-1416505):** Organized in 2007 to provide program activities in the New York City area.
- **KEEN Phoenix (61-1552273):** Organized in 2008 to provide program activities in the Phoenix, Arizona area.

*Basis of Accounting*

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

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**Note 2. Summary of Significant Accounting Policies (continued)**

***Basis of Presentation***

KEEN is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions represent the expendable net assets that are available to support KEEN. Net assets with donor restrictions are subject to donor-imposed stipulations that may or will be met by actions of KEEN and/or the passage of time and those that are subject to donor-imposed stipulations that KEEN maintain them permanently.

***Cash and Cash Equivalents***

For purposes of the consolidated statement of cash flows, KEEN considers all checking, money market, and short term liquid investment accounts to be cash and cash equivalents.

***Pledges Receivable***

Pledges receivable are presented at the gross amount due to KEEN. KEEN periodically reviews the status of all pledges receivable balances for collectability, and each receivable balance is assessed based on KEEN's knowledge of the customer, relationship with the customer, and age of the receivable balances. As a result of these reviews, customer balance suspected to be uncollectible are offset by an allowance for doubtful accounts and recorded as bad debt expense. If additional collection attempts indicate that payment will not be received, the pledge receivable and corresponding allowance are written off. KEEN believes an allowance for doubtful accounts is not needed as of December 31, 2020. All pledges receivable are expected to be collected during the year ended December 31, 2021.

***Fixed Assets***

Management capitalizes furniture, fixtures, equipment, and software purchases with values in excess of \$ 1,000 at cost. All fixed assets are depreciated using the straight-line method over useful lives of five years.

***Revenue and Revenue Recognition***

Revenue is generated from the following:

Special Events - Special event revenue is recognized after the event and when KEEN's performance obligations have been completed. There is no contribution element for these events, as there is no difference in the value of the event received and the amounts the attendees pay.

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**Note 2. Summary of Significant Accounting Policies (continued)**

***Revenue and Revenue Recognition (continued)***

Contributions - These transactions are unconditional contributions since there are no conditions or performance obligations. Revenue is recognized when notice from the donor is received.

Donated Services, Facilities, and Materials - These are unconditional contributions, recognized upon receipt of the donation. KEEN's program activities are performed solely by volunteers. While these donated services do not meet the requirements for revenue recognition, it is estimated that there were a total of 15,000 volunteer hours in 2020, with a total value of approximately \$ 408,000, when using the Independent Sector's most recent hourly rate.

Interest income - Amount is small in nature and recognized upon receipt.

***Functional Allocation of Expenses***

The costs of providing various program, fundraising, and administrative services have been summarized on a functional basis in the consolidated statement of functional expenses. Expenses that are related to a specific program are charged directly to the appropriate program. Program expenses attributable to more than one program or supporting function require allocation on a reasonable basis that is consistently applied. These expenses are allocated on the basis of time and effort.

***Income Taxes***

KEEN is exempt from payment of income taxes on its exempt activities under the provisions of Section 501(c)(3) of the Internal Revenue Code. Under these provisions, no tax is imposed on any income related to KEEN's tax-exempt purpose. KEEN has determined that it does not have any material unrecognized tax benefits or obligations as of December 31, 2020. KEEN is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. KEEN's federal and state income tax returns are subject to examination by the Internal Revenue Service and state tax authorities, generally for a period of three years after the returns are filed.

***Use of Estimates***

The preparation of consolidated 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 and disclosures. Actual results could differ from those estimates.

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**Note 2. Summary of Significant Accounting Policies (continued)**

*Subsequent Events*

In preparing its consolidated financial statements, KEEN has evaluated subsequent events and transactions through May 10, 2021, which is the date the consolidated financial statements were available to be issued.

**Note 3. Concentration of Credit Risk**

KEEN maintains its cash in accounts at institutions with balances that may exceed \$ 250,000, which is the amount insured by the Federal Deposit Insurance Corporation. KEEN has not experienced any losses in such accounts and monitors the creditworthiness of the financial institutions with which it conducts business. Management believes that KEEN is not exposed to any significant credit risk with respect to its cash balances.

**Note 4. Net Assets with Donor Restrictions**

Net assets with donor restrictions as of December 31, 2020, totaled \$ 82,409 and are restricted for future operations and programs. During 2020, \$ 130,113 were released from restriction as donor stipulations were met for purpose and time restrictions.

**Note 5. Related Party Transactions**

KEEN assesses affiliates an annual affiliate fee of \$ 5,000 after the first two full years of an affiliate's operations. All of the affiliates paid this fee in 2020.

KEEN instituted a National Collaborative Development (NCD) program, which partners KEEN's national development director with a local affiliate to collaboratively pursue grants.

Expenses incurred by KEEN that benefit the affiliates' programs are billed to the affiliate based on their program activities. This includes expenses such as insurance. KEEN pays most other expenses for each affiliate and allocates the expenses to each affiliate accordingly. Affiliate net expenses over revenue are temporarily absorbed by KEEN. Affiliates must now pay back any shortages in years three and beyond, once they are established. The payback period to KEEN is over an agreed upon period.

**Note 6. Paycheck Protection Program**

KEEN received a loan from a bank in the amount of \$ 97,832, and KEEN Greater DC received a loan from a bank in the amount of \$ 83,400. These loans were received under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The loans are subject to notes both dated May 7, 2020, and may be forgiven to the extent proceeds of the loans are used for eligible expenditures such as payroll and other expenses described in the CARES Act.

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2020**

**Note 6. Paycheck Protection Program (continued)**

The loans bear interest at a rate of 1% and are payable in monthly installments of principal and interest over 24 months beginning 6 months from the date of the note. The loans may be repaid at any time with no prepayment penalty. The loans are subject to an examination by the Small Business Administration (SBA) or its authorized representatives for six years after the date the note is forgiven or repaid in full.

During the year ended December 31, 2020, KEEN and KEEN Greater DC met all applicable SBA requirements, including having used loan proceeds for eligible expenses. Accordingly, KEEN submitted its application for PPP Loan forgiveness on the \$ 97,832 amount on October 24, 2020. KEEN Greater DC is waiting to be contacted from its bank before applying for forgiveness. The loans are expected to be forgiven or paid off in full by December 31, 2021 and therefore recognized as a current liability on the consolidated statement of financial position.

**Note 7. Liquidity and Availability**

The following reflects KEEN's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of donor imposed restrictions:

Financial assets, at December 31, 2020	\$ 1,755,358
Less: Net assets with donor restrictions	<u>82,409</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,672,949</u>

KEEN manages its liquid position by maintaining adequate net assets without donor restrictions. Contributions and grants are received throughout the year to cover that year's expenses. KEEN maintains its liquid assets in checking, money market, and short term liquid investment accounts.

## Independent Auditors' Report on Supplementary Information

To the Board of Directors of  
Kids Enjoy Exercise Now Foundation, Inc. and Affiliates  
Washington, DC

We have audited the consolidated financial statements of the Kids Enjoy Exercise Now Foundation, Inc. and Affiliates as of and for the year ended December 31, 2020, and have issued our report thereon dated May 10, 2021, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole.

The supplementary information on pages 13 - 14 is presented for the purposes of additional analysis of the consolidated financial statements rather than to present the financial position, changes in net assets, and cash flows of the individual companies, and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.



*North Bethesda, Maryland*

*May 10, 2021*

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**  
**December 31, 2020**

	<u>Consolidated Totals</u>	KEEN USA & Dependent Affiliates	<u>KEEN Greater DC</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 1,713,258	\$ 799,988	\$ 913,270
Pledges receivable	42,100	18,695	23,405
Prepaid expenses	<u>24,184</u>	<u>6,204</u>	<u>17,980</u>
<b>Total Current Assets</b>	<u>1,779,542</u>	<u>824,887</u>	<u>954,655</u>
<b>Fixed Assets</b>			
Computer equipment (net of \$52,825 in accumulated depreciation)	<u>14,775</u>	<u>4,857</u>	<u>9,918</u>
<b>Total Assets</b>	<u><u>\$ 1,794,317</u></u>	<u><u>\$ 829,744</u></u>	<u><u>\$ 964,573</u></u>
<b>Liabilities and Net Assets</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 4,869	\$ 1,969	\$ 2,900
Accrued expenses	27,785	12,505	15,280
Paycheck Protection Program loan	<u>181,232</u>	<u>97,832</u>	<u>83,400</u>
<b>Total Current Liabilities</b>	<u>213,886</u>	<u>112,306</u>	<u>101,580</u>
<b>Net Assets</b>	<u>1,580,431</u>	<u>717,438</u>	<u>862,993</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 1,794,317</u></u>	<u><u>\$ 829,744</u></u>	<u><u>\$ 964,573</u></u>

*See independent auditors' report on supplementary information.*

**KIDS ENJOY EXERCISE NOW FOUNDATION, INC. AND AFFILIATES**  
**CONSOLIDATING STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2020**

	Parent	Dependent Affiliates									Transfers Eliminated In Consolidation	Consolidated Totals
	KEEN USA	KEEN Chicago	KEEN St. Louis	KEEN Los Angeles	KEEN San Francisco	KEEN New York	KEEN Phoenix	KEEN USA & Dependent Affiliates	KEEN Greater DC			
<b>Support</b>												
Special events												
Silent auction and dinner events	\$ -	\$ 21,201	\$ 9,450	\$ -	\$ 21,144	\$ 42,764	\$ -	\$ 94,559	\$ 96,043	\$ -	\$ 190,602	
Golf tournament	-	-	-	-	-	-	-	-	97,575	-	97,575	
Total special events	-	21,201	9,450	-	21,144	42,764	-	94,559	193,618	-	288,177	
Contributions	227,686	64,443	36,959	24,251	88,199	99,542	4,906	545,986	396,896	(30,000)	912,882	
Donated services, facilities & materials	-	-	-	-	-	-	-	-	17,554	-	17,554	
Interest income	413	-	-	-	-	-	-	413	4,736	-	5,149	
<b>Total support</b>	<u>228,099</u>	<u>85,644</u>	<u>46,409</u>	<u>24,251</u>	<u>109,343</u>	<u>142,306</u>	<u>4,906</u>	<u>640,958</u>	<u>612,804</u>	<u>(30,000)</u>	<u>1,223,762</u>	
<b>Expenses</b>												
Program services												
Virtual programs	87,935	41,968	27,952	23,946	56,015	94,583	3,121	335,520	459,033	-	794,553	
Sports programs - general	27,775	8,413	8,663	3,309	12,162	21,078	532	81,932	97,071	-	179,003	
Swim programs	-	2,777	11,299	2,080	2,632	7,371	-	26,159	8,527	-	34,686	
Special events	2,892	115	7,482	-	6,185	4,759	-	21,433	8,510	-	29,943	
Art and music programs	-	944	1,287	-	376	-	-	2,607	15,826	-	18,433	
Bowling programs	-	-	-	-	-	-	-	-	6,142	-	6,142	
Total program services	<u>118,602</u>	<u>54,217</u>	<u>56,683</u>	<u>29,335</u>	<u>77,370</u>	<u>127,791</u>	<u>3,653</u>	<u>467,651</u>	<u>595,109</u>	<u>-</u>	<u>1,062,760</u>	
Supporting services												
Management and general	55,739	9,325	10,638	10,603	10,681	11,614	7,053	115,653	46,133	(30,000)	131,786	
Fund-raising	24,198	5,275	3,376	739	13,845	13,726	50	61,209	23,771	-	84,980	
Total supporting services	<u>79,937</u>	<u>14,600</u>	<u>14,014</u>	<u>11,342</u>	<u>24,526</u>	<u>25,340</u>	<u>7,103</u>	<u>176,862</u>	<u>69,904</u>	<u>(30,000)</u>	<u>216,766</u>	
<b>Total expenses</b>	<u>198,539</u>	<u>68,817</u>	<u>70,697</u>	<u>40,677</u>	<u>101,896</u>	<u>153,131</u>	<u>10,756</u>	<u>644,513</u>	<u>665,013</u>	<u>(30,000)</u>	<u>1,279,526</u>	
<b>Increase (decrease) in net assets</b>	29,560	16,827	(24,288)	(16,426)	7,447	(10,825)	(5,850)	(3,555)	(52,209)	-	(55,764)	
<b>Net assets (deficit), beginning of year</b>	<u>272,566</u>	<u>104,358</u>	<u>8,339</u>	<u>34,632</u>	<u>67,271</u>	<u>235,574</u>	<u>(1,747)</u>	<u>720,993</u>	<u>915,202</u>	<u>-</u>	<u>1,636,195</u>	
<b>Net assets (deficit), end of year</b>	<u>\$ 302,126</u>	<u>\$ 121,185</u>	<u>\$ (15,949)</u>	<u>\$ 18,206</u>	<u>\$ 74,718</u>	<u>\$ 224,749</u>	<u>\$ (7,597)</u>	<u>\$ 717,438</u>	<u>\$ 862,993</u>	<u>\$ -</u>	<u>\$ 1,580,431</u>	

See independent auditors' report on supplementary information.