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TANNER

Accountants & Advisors



**OPERATION UNDERGROUND RAILROAD, INC.
AND AFFILIATES**

**Combined Financial Statements
As of and for the
Years Ended December 31, 2020 and 2019
Together with Independent Auditors' Report**



TANNER

Independent Auditors' Report

To the Board of Directors Operation Underground Railroad, Inc. and Affiliates

We have audited the accompanying combined financial statements of Operation Underground Railroad, Inc. and affiliates, which comprise the combined statements of financial position as of December 31, 2020, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to combined financial statements.

Management's Responsibility for the Combined Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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 combined 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 combined 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 combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined 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 combined 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 combined 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 combined financial statements referred to above present fairly, in all material respects, the combined financial position of Operation Underground Railroad, Inc. and affiliates as of December 31, 2020, and the changes to 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.

Prior Period Financial Statements

The combined financial statements of Operation Underground Railroad, Inc. and affiliates as of December 31, 2019 and for the year then ended, were audited by other auditors whose report dated April 15, 2020, expressed an unmodified opinion on those statements.

Tanner LLC

August 3, 2021

Combined Statements of Financial Position

As of December 31,

	<u>2020</u>	<u>2019</u>
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 15,289,869	\$ 3,002,092
Restricted cash	-	20,984
Contributions receivable	361,876	814,440
Investments	50,998,603	25,767,207
Merchandise inventory	217,945	93,231
Prepaid expenses and other current assets	425,442	298,329
Total current assets	67,293,735	29,996,283
Property and equipment, net	491,210	486,214
Intangibles, net	27,028	429,095
Other assets	5,945	5,788
Total assets	\$ 67,817,918	\$ 30,917,380
<u>Liabilities, Net Assets and Members' Equity</u>		
Current liabilities:		
Accounts payable	\$ 537,900	\$ 98,627
Accrued liabilities	152,528	7,882
Total current liabilities	690,428	106,509
Commitments and contingencies		
Net assets and member's equity:		
Net assets without donor restrictions	66,845,457	30,121,049
Net assets with donor restrictions	282,033	20,984
Member's equity	-	668,838
Total net assets and member's equity	67,127,490	30,810,871
Total liabilities, net assets and member's equity	\$ 67,817,918	\$ 30,917,380

Combined Statements of Activities

For the Years Ended December 31,

	2020	2019
Change in net assets without donor restrictions:		
Revenues and other support:		
Donations	\$ 44,717,596	\$ 20,063,913
Contributed goods and services	806,882	952,159
Interest income and dividends	402,288	529,903
Gym memberships	130,772	127,326
Merchandise sales	842,683	226,557
Other revenue	13,004	18,327
Unrealized and realized gains on investments	2,986,923	1,280,720
Net assets released from restrictions	317,494	487,331
Total revenues, other support, and reclassifications	50,217,642	23,686,236
Expenses:		
Programs and missions	10,909,143	8,250,940
Management and general	1,385,114	508,203
Fundraising and development	1,867,815	938,677
Total expenses	14,162,072	9,697,820
Change in net assets without donor restrictions	36,055,570	13,988,416
Change in net assets with donor restrictions:		
Donations	578,543	337,980
Net assets released from restrictions	(317,494)	(487,331)
Change in net assets with donor restrictions	261,049	(149,351)
Change in net assets and member's equity	36,316,619	13,839,065
Net assets and member's equity, beginning of year	30,810,871	16,971,806
Net assets and member's equity, end of year	\$ 67,127,490	\$ 30,810,871

Combined Statement of Functional Expenses

For the Year Ended December 31, 2020

	Programs and Missions	Management and General	Fundraising and Development	Total
Bank fees	\$ 870	\$ 20,884	\$ -	\$ 21,754
Charitable contributions	526,341	-	-	526,341
Contract labor	4,468,116	186,783	382,249	5,037,148
Cost of merchandise sold	387,731	-	174,145	561,876
Depreciation and amortization	146,881	-	-	146,881
Employee benefits	272,215	16,298	41,849	330,362
Impairment loss	365,039	-	-	365,039
Insurance	98,403	7,335	12,858	118,596
Intelligence gathering	60,234	-	-	60,234
Litigation settlement	-	100,000	-	100,000
Meals and entertainment	39,475	1,216	6,121	46,812
Merchant service fees	-	-	454,511	454,511
Occupancy	284,473	80,000	80,520	444,993
Office expense	159,349	35,823	156,083	351,255
Postage and shipping	235,548	6,527	44,834	286,909
Professional	193,047	801,142	11,715	1,005,904
Promotion and marketing	95,173	214	56,805	152,192
Repairs and maintenance	40,685	-	-	40,685
Salaries and wages	1,893,163	79,468	360,737	2,333,368
Supplies and equipment	916,163	21,131	24,579	961,873
Training	53,375	-	1,300	54,675
Travel	637,818	22,802	59,509	720,129
Other	35,044	5,491	-	40,535
Total expenses	\$ 10,909,143	\$ 1,385,114	\$ 1,867,815	\$ 14,162,072

Combined Statement of Functional Expenses

For the Year Ended December 31, 2019

	Programs and Missions	Management and General	Fundraising and Development	Total
Bank fees	\$ 13,224	\$ 88,535	\$ 152	\$ 101,911
Charitable contributions	12,470	-	617	13,087
Contract labor	3,237,287	10,048	128,299	3,375,634
Cost of merchandise sold	72,477	-	32,562	105,039
Depreciation and amortization	100,453	-	4,908	105,361
Employee benefits	176,561	11,245	21,388	209,194
Insurance	112,693	2,716	20,366	135,775
Intelligence gathering	40,897	-	-	40,897
Loss on disposal of equipment	6,599	-	-	6,599
Meals and entertainment	50,560	1,512	1,738	53,810
Merchant service fees	6,651	214,555	9,390	230,596
Occupancy	258,497	-	21,221	279,718
Office expense	92,464	20,225	79,151	191,840
Postage and shipping	30,864	5,258	110,680	146,802
Professional	231,640	40,907	37,386	309,933
Promotion and marketing	121,876	496	138,237	260,609
Repairs and maintenance	23,140	175	898	24,213
Salaries and wages	1,311,719	78,365	174,230	1,564,314
Supplies and equipment	592,217	12,468	18,701	623,386
Training	24,722	-	-	24,722
Travel	1,601,885	15,321	121,812	1,739,018
Other	132,044	6,377	16,941	155,362
Total expenses	\$ 8,250,940	\$ 508,203	\$ 938,677	\$ 9,697,820

See accompanying notes to combined financial statements.

Combined Statements of Cash Flows

For the Years Ended December 31,

	2020	2019
Cash flows from operating activities:		
Change in net assets and member's equity	\$ 36,316,619	\$ 13,839,065
Adjustments to reconcile change in net assets and member's equity to net cash, cash equivalents, and restricted cash from operating activities:		
Depreciation and amortization	146,881	105,361
(Gain) loss on disposal of property and equipment	(4,621)	6,599
Noncash contributions of intangible asset	-	(429,095)
Impairment of intangible asset	365,039	-
Net unrealized and realized gains on investments	(2,986,923)	(1,280,720)
Donated stocks	(677,799)	
Reinvested interest and dividends	(402,288)	(529,903)
Changes in operating assets and liabilities:		
Contributions receivable	452,564	(160,239)
Prepaid expenses and other assets	(127,270)	(68,178)
Merchandise inventory	(124,714)	(2,646)
Accounts payable	439,273	(61,972)
Accrued liabilities	144,646	792
Net cash, cash equivalents, and restricted cash provided by operating activities	<u>33,541,407</u>	<u>11,419,064</u>
Cash flows from investing activities:		
Purchases of property and equipment	(124,228)	(121,296)
Proceeds from sale of property and equipment	14,000	22,457
Net change in investments	<u>(21,164,386)</u>	<u>(11,359,425)</u>
Net cash, cash equivalents, and restricted cash used in investing activities	<u>(21,274,614)</u>	<u>(11,458,264)</u>
Net change in cash, cash equivalents, and restricted cash	12,266,793	(39,200)
Cash, cash equivalents, and restricted cash at beginning of year	<u>3,023,076</u>	<u>3,062,276</u>
Cash, cash equivalents, and restricted cash at end of year	<u>\$ 15,289,869</u>	<u>\$ 3,023,076</u>

Notes to Combined Financial Statements

1. Organization and Nature of Activities

Operation Underground Railroad, Inc. was incorporated in the state of Utah as a not-for-profit corporation on September 6, 2013.

Operation Underground Railroad, Inc. was formed for the purposes of rescuing victims of childhood sexual and other exploitation and prevention of child exploitation, which constitute its major program activities. Operation Underground Railroad, Inc. holds both 100% ownership in Deacon, Inc., a Nevada corporation, and also is the sole member of The Underground Xfit, LLC, a Utah limited liability company. Deacon, Inc. is a for-profit corporation that employs independent contractors to perform security and tactical operations. The Underground Xfit, LLC was formed for the sole purpose of establishing and managing an exercise facility.

On November 13, 2017, the Board of Directors of Operation Underground Railroad, Inc. established a new entity, The Nazarene Fund, LLC, a California limited liability company. The Nazarene Fund, LLC was formed for the sole purpose of rescuing persecuted victims in the middle east. In November 2020, the Nazarene Fund, LLC was dissolved.

The combined financial statements present the accounts and activities of Operation Underground Railroad, Inc., and its subsidiaries, Deacon, Inc. and The Underground Xfit, LLC, combined with The Nazarene Fund, LLC (collectively, the Organization). All significant inter-company balances and transactions have been eliminated from the combined financial statements.

2. Summary of Significant Accounting Policies

The combined financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP). The significant accounting policies are described below.

Use of Estimates

The preparation of combined financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results may differ from such estimates.

Financial Statement Presentation

The Organization reports its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions – Net assets without donor restrictions are able to be spent by the Organization at its discretion and are subject to self-imposed limits by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investment, contingencies, purchase or construction of fixed assets, or other uses. As of December 31, 2020 and 2019 there were no board-designated net assets.

Net Assets With Donor Restrictions – Net assets with donor restrictions include contributions of cash and other assets received with donor stipulations that limit the use of the donated assets, or have been restricted by the donor to be held and invested in perpetuity. When a donor restriction expires or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Cash, Cash Equivalents, and Restricted Cash

The Organization considers all highly liquid investments with original maturities of three months or less to be cash equivalents. Cash equivalents consist of money market accounts. Restricted cash represents funds received from donors to be used for specific purposes decided by the donor.

Contributions Receivable

Donations are recorded at the earlier of either the receipt of funds or at the date an unconditional promise to give is received from the donor. Contributions receivable are reported at the amount management expects to collect from donors. Differences between the amount due and the amount management expects to collect are reported in the statements of activities of the year in which those differences are determined, with an offsetting entry to a valuation allowance for contributions receivable. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to contributions receivable. As of December 31, 2020 and 2019, management did not identify any uncollectible contributions receivable and, accordingly, did not record a valuation allowance.

Investments

Investments in equity and debt securities are measured at fair values in the statements of financial position to the extent such investments have quoted market values. Realized and unrealized gains and losses are included in the change in net assets. Investment returns are reported net of related external and direct internal investment expenses.

Merchandise Inventory

Merchandise inventory consists of merchandise sold as part of fundraising activities. Inventory is valued at the lower of cost or net realizable value based on the first-in first-out method.

Property and Equipment

Property and equipment are defined by the Organization as assets with an individual cost of more than \$1,500. Such assets are recorded at historical cost if purchased or constructed. Donated assets are recorded at their estimated fair values at the date of donation. Maintenance, repairs and renewals that neither materially add to the value of the property and equipment nor appreciably prolong their useful lives are charged to expense as incurred. Major renewals and betterments are capitalized. Gains and losses on dispositions of property and equipment are shown as other revenue on the combined statement of activities in the year of disposition.

Depreciation and amortization of property and equipment are calculated on the straight-line method over the following estimated useful lives, or lease terms, if shorter:

Leasehold improvements	15-20 years
Furniture, fixtures, and equipment	5 years
Vehicles	5 years
Armory and tactical gear	2-20 years
Software	3 years

Impairment of Long-Lived Assets

Long-lived assets, such as property and equipment and intangibles, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used are measured by a comparison of the carrying amount of an asset to estimated undiscounted future net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future net cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset.

Revenue Recognition

The Organization recognizes revenue in accordance with ASC 606, *Revenue from Contracts with Customers*. Accordingly, revenue is recognized when control of the goods or services promised under a contract is transferred to the customer either at a point in time (e.g., upon delivery) or over time (e.g., as the Organization performs under the contract) in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for the goods or services. The Organization accounts for a contract when it has approval and commitment from both parties to perform their respective obligations, the rights and payment terms to be transferred are identified, the contract has commercial substance and collectability of consideration is probable. If collectability is not probable, the sale is deferred until collection becomes

probable or payment is received. Gym memberships are recognized over time (generally monthly) and merchandise sales are recognized at a point in time.

Donations and Contributed Goods and Services

The Organization's primary source of revenue is from individual and corporate donations. Unconditional donations received are recorded as with or without donor restrictions, depending on the existence of any donor restrictions. Conditional promises to give, that is, those with a measurable performance or other barriers, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The Organization has no conditional promises to give as of December 31, 2020 or 2019.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statement of activities as net assets released from restrictions.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. During the years ended December 31, 2020 and 2019, the Organization recognized \$806,882 and \$952,159, respectively, in contributed services and related expenses. Of this amount, \$102,409 and \$85,716, respectively, were applicable to fundraising and development activities, \$26,674 and \$1,912, respectively, were applicable to management and general activities, and \$677,799 and \$864,531, respectively, were applicable to programs and missions. The Organization does not recognize in the combined financial statements any services contributed that did not meet the criteria outlined above.

Concentrations of Credit Risk

The Organization maintains cash in bank deposit accounts which often exceed federally insured limits. The Organization has not experienced any losses in such accounts and management believes that the Organization is not exposed to any significant credit risk on its cash and cash equivalents. As of December 31, 2020 and 2019, the Organization had \$11,976,122 and \$2,432,648, respectively, in excess of federally insured limits.

Functional Allocation of Expenses

The costs of programs and supporting services have been summarized on a functional basis in the statements of activities and statements of functional expenses. All direct costs are charged to the functional area they pertain to. Indirect costs are charged to programs and supporting services based on estimates made by management, taking into account the nature of the expense and how it relates to the functional area. General and administrative costs include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization. The methodology management uses to allocate indirect expenses are square footage, units, time and efforts.

Advertising

Advertising costs are expensed as incurred. The Organization incurred \$152,192 and \$260,609, respectively, in advertising costs for the years ended December 31, 2020 and 2019.

Income Taxes

Operation Underground Railroad, Inc. is exempt from federal income taxes in accordance with the provisions of Section 501(c)(3) of the Internal Revenue Code. Deacon, Inc. is subject to income taxes based upon the results of its operations and recognizes deferred tax assets and liabilities for the differences between the book bases and income tax bases of its assets and liabilities. However, no income taxes have been recorded and no deferred tax assets or liabilities recognized for Deacon, Inc. due to the immaterial amounts. The Underground Xfit, LLC is a disregarded entity for income tax purposes and its operations are reflected along with Operation Underground Railroad, Inc. in its Form 990 filing. The Organization evaluates tax positions taken or expected to be taken to determine whether the tax positions will be sustained by tax authorities. There are no tax returns pertaining to the Organization which are currently under examination.

Reclassifications

Certain reclassifications on the statement of functional expenses have been made to the 2019 combined financial statement presentation to conform to the 2020 presentation.

Subsequent Events

Management has evaluated subsequent events through August 3, 2021, which is the date the combined financial statements were available to be issued.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the combined statement of financial position, comprised the following as of December 31:

	2020	2019
Cash, cash equivalents, and restricted cash	\$ 15,289,869	\$ 3,002,092
Investments	50,998,603	25,767,207
Contributions receivable	361,876	814,440
Other current assets	196,735	-
	<u>66,847,083</u>	<u>29,583,739</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	(282,033)	(20,984)
	<u>\$ 66,565,050</u>	<u>\$ 29,562,755</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term liquid investments. To help manage unanticipated liquidity needs, or in the event of financial distress, the Organization has investments in securities that can be quickly turned into cash, and which bear favorable rates in the investment strategy.

4. Investments

Investments consisted of the following as of December 31:

	2020	2019
Mutual funds	\$ 29,897,715	\$ 9,851,558
Exchange traded funds	21,100,888	15,915,649
	<u>\$ 50,998,603</u>	<u>\$ 25,767,207</u>

Components of investment income for the years ended December 31, 2020 and 2019 are summarized as follows:

	2020	2019
Net unrealized gains	\$ 2,731,460	\$ 988,092
Dividend income	401,996	524,823
Net realized gains	255,463	292,628
Interest income	292	5,080
	<u>\$ 3,389,211</u>	<u>\$ 1,810,623</u>

Investment expenses for the years ended December 31, 2020 and 2019 totaled \$126,475 and \$76,888, respectively, and were netted against related interest income and dividends on the accompanying combined statement of activities.

5. Fair Value Measurements

US GAAP defines fair value and establishes a framework for measuring fair value. The standard provides a consistent definition of fair value which focuses on an exit price between market participants in an orderly transaction. The standard also prioritizes, within the measurement of fair value, the use of market-based information over entity-specific information and establishes a three-level hierarchy for fair value measurements based on the transparency of information used in the valuation of an asset or liability as of the measurement date.

The fair value hierarchy prioritizes the use of inputs used in valuation techniques into the following three levels:

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2 Observable inputs other than quoted prices in active markets for identical assets and liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 Prices or valuation techniques that require inputs that are both significant to the fair value measurement and are unobservable (supported by little or no market activity).

All investments are considered to be Level 1.

The fair value of the intangible asset (see Note 7) was calculated by management based on the appraisal of a third party using Level 3 inputs. The valuation was determined using a discounted cash flow analysis where the intellectual property is valued with the present value of the projected cash flows. The cost of capital was determined to be 10% and the evaluation was used with forecasted cash flows through 2024.

6. Property and Equipment

Property and equipment consisted of the following as of December 31:

	2020	2019
Leasehold improvements	\$ 260,652	\$ 260,652
Furniture, fixtures, and equipment	299,721	275,250
Vehicles	212,031	155,190
Armory and tactical gear	133,117	127,716
Software	23,366	23,366
	928,887	842,174
Less: accumulated depreciation and amortization	(437,677)	(355,960)
	\$ 491,210	\$ 486,214

Depreciation and amortization expense for the years ended December 31, 2020 and 2019 totaled \$109,853 and \$105,361, respectively.

7. Intangibles

On December 17, 2019, the Organization received an in-kind donation of a copyright for the movie "Operation Toussaint" which was determined to have a fair market value of \$429,095 and which is reported as an intangible asset that is being amortized over its estimated useful life of 20 years. During the year ended December 31, 2020, amortization expense of \$37,028 was recognized. As of December 31, 2020, management identified and recorded an impairment on this copyright totaling \$365,039. As of December 31, 2019, there was no impairment identified and amortization expense for 2019 totaled \$0.

8. Net Assets with Donor Restrictions

Net assets with donor restrictions comprised the unspent portion of various restricted donations, which are restricted due to time or purpose, as show below as December 31:

	2020	2019
International crimes against children	\$ 194,781	\$ -
K-9 units	82,000	-
Aftercare	5,252	20,984
	\$ 282,033	\$ 20,984

9. Commitments and Contingencies

Legal Matters

The Organization is involved in various legal actions occurring in the normal course of activities. As of December 31, 2020, the Organization was involved in four open cases: 1) one settled in May 2021 for \$100,000 and is included in accrued liabilities on the combined statement of financial position as of December 31, 2020; 2) one settled in February 2021 with no monetary payment; and 3) two open cases exist for which the outcome cannot be predicted at this time. While the final outcome cannot be determined, management is of the opinion that the resolution of these matters will not have a material adverse effect on the Organization's combined financial position. Legal fees are expensed as incurred.

Operating Leases

The Organization has entered in two lease agreements for office space in Utah and an additional lease agreement for an aftercare center in Thailand. The lease agreements expire at various times through 2025. For the years ended December 31, 2020 and 2019, total rent expenses on such operating leases were approximately \$325,000 and \$262,000, respectively. As of December 31, 2020, future minimum lease payments are as follows:

<u>Years ending December 31,</u>	
2021	\$ 90,519
2022	79,704
2023	81,298
2024	82,924
2025	6,922
	\$ 341,367

COVID-19 Pandemic

As a result of the COVID-19 Pandemic, economic uncertainties have arisen which may negatively impact operations. The extent of this impact is unknown at this time.

10. Employee Benefit Plan

The Organization has established a Simple 401(k) plan, which is available to all employees. The plan allows employees to defer up to the federal maximum limit of their income on a pre-tax basis through contributions to the plan. The Organization matches 100% of an employee's contributions up to 6% of total wages. During the years ended December 31, 2020 and 2019, the Organization made matching contributions of \$77,671 and \$55,714, respectively.

11. Subsequent Events

In May 2021, the Organization purchased an office building in Murray, Utah for \$5,400,000 to be used as its headquarters.

In July 2021, the Organization purchased a building in California for \$2,525,000 to be used for operational planning, fundraising, and development.