THE CHILD ADVOCACY CENTER
OF NORTHEAST MISSOURI, INC.
D/B/A THE CHILD CENTER

AUDITED FINANCIAL STATEMENTS

Years Ended
June 30, 2025 And 2024

THE CHILD ADVOCACY CENTER OF NORTHEAST MISSOURI, INC.
D/B/A THE CHILD CENTER

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Child Advocacy Center of
Northeast Missouri, Inc. d/b/a The Child Center

Opinion

We have audited the accompanying financial statements of The Child Advocacy Center of Northeast Missouri, Inc. d/b/a The Child Center, (a not-for-profit agency) which comprise the statements of financial position as of June 30, 2025 and 2024 and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Child Advocacy Center of Northeast Missouri, Inc. as of June 30, 2025 and 2024, and the change in their net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Child Advocacy Center of Northeast Missouri, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The financial statements as of and for the year ended June 30, 2024, were audited by Botz, Deal & Company, P.C., who merged with UHY LLP as of January 1, 2025, and whose report dated September 25, 2024, expressed an unmodified opinion on those statements.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Child Advocacy Center of Northeast Missouri, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Child Advocacy Center of Northeast Missouri, Inc. 's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Child Advocacy Center of Northeast Missouri, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

UHY LLP

St. Charles, Missouri
October 23, 2025

THE CHILD ADVOCACY CENTER OF NORTHEAST MISSOURI, INC.
D/B/A THE CHILD CENTER
STATEMENTS OF FINANCIAL POSITION

ASSETS

	June 30, 2025	June 30, 2024
CURRENT ASSETS		
Cash and cash equivalents	**$ 905,170**	$ 699,370
Accounts receivable	**178,821**	178,902
Promises to give	**25,500**	38,332
Prepaid expenses	**33,421**	28,194
Total current assets	**1,142,912**	944,798
PROPERTY AND EQUIPMENT		
Land	**318,858**	318,858
Construction in progress	**11,194**	1,600
Building	**1,611,142**	1,611,142
Leasehold improvements	**634,518**	634,518
Equipment	**150,488**	151,687
Furniture and fixtures	**9,498**	9,498
Less: accumulated depreciation	**(305,192)**	(211,416)
Net property and equipment	**2,430,506**	2,515,887
OTHER ASSETS		
Beneficial interest in Assets held at YouthBridge Community Foundation	**337,443**	81,854
Right-of-use asset - operating leases, net of amortization	**110,912**	145,826
Total other assets	**448,355**	227,680
Total assets	**$ 4,021,773**	$ 3,688,365

LIABILITIES AND NET ASSETS

	June 30, 2025	June 30, 2024
CURRENT LIABILITIES		
Accounts payable and accrued expenses	**$ 44,384**	$ 39,443
Accrued payroll and payroll tax liabilities	**103,214**	87,821
Deferred revenues	**23,905**	83,871
Lease liability - operating	**110,356**	93,375
Total current lliabilities	**281,859**	304,510
NONCURRENT LIABILITIES		
Note payable	**800,000**	800,000
Lease liabilities - operating	**4,773**	55,374
Accrued compensated absences	**34,210**	36,610
Total noncurrent liabilities	**838,983**	891,984
NET ASSETS		
Without donor restrictions:		
Undesignated	**2,538,488**	2,401,685
Board designated quasi - endowment	**122,443**	81,854
With donor restrictions:		
Permanently restricted - endowment	**215,000**	-
Time	**25,000**	8,332
Total net assets	**2,900,931**	2,491,871
Total liabilities and net assets	**$ 4,021,773**	$ 3,688,365

THE CHILD ADVOCACY CENTER OF NORTHEAST MISSOURI, INC.
D/B/A THE CHILD CENTER
STATEMENT OF ACTIVITIES

	Year Ended June 30, 2025		
	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
SUPPORT AND OTHER REVENUE			
Federal grants	$ 414,033	$ -	$ 414,033
State grants	730,277	-	730,277
Local grants	1,469,789	-	1,469,789
Foundation grants	113,917	-	113,917
Other grants	51,200	-	51,200
Corporate donations	54,873	-	54,873
Foundation donations	73,542	-	73,542
Individual donations	121,687	215,000	336,687
United Way	14,585	30,000	44,585
Contribution of nonfinancial assets	183,156	-	183,156
Fundraisers and special events	757,970	-	757,970
Less: direct benefits to donors	(137,459)	-	(137,459)
Conferences and training events	38,127	-	38,127
Rental income	53,768	-	53,768
Interest income	9,569	-	9,569
Miscellaneous	2,141	-	2,141
Gain on investments	16,664	-	16,664
Net assets released from restriction - passage of time	13,332	(13,332)	-
Total support and other revenue	3,981,171	231,668	4,212,839
EXPENSES			
Program Services:			
Prevention services	876,874	-	876,874
Victim services	2,139,769	-	2,139,769
Total program services	3,016,643	-	3,016,643
Support Services:			
General and administrative	422,830	-	422,830
Development and fundraising	364,306	-	364,306
Total support services	787,136	-	787,136
Total expenses	3,803,779	-	3,803,779
Change In Net Assets	177,392	231,668	409,060
Net Assets - Beginning Of Year	2,483,539	8,332	2,491,871
Net Assets - End Of Year	$ 2,660,931	$ 240,000	$ 2,900,931

THE CHILD ADVOCACY CENTER OF NORTHEAST MISSOURI, INC.
D/B/A THE CHILD CENTER
STATEMENT OF ACTIVITIES

	Years Ended June 30, 2024		
	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
SUPPORT AND OTHER REVENUE			
Federal grants	$ 452,237	$ -	$ 452,237
State grants	808,563	-	808,563
Local grants	1,108,578	-	1,108,578
Foundation grants	66,345	-	66,345
Other grants	25,295	-	25,295
Corporate donations	94,165	-	94,165
Foundation donations	30,761	-	30,761
Individual donations	69,844	-	69,844
United Way	21,457	8,332	29,789
Contribution of nonfinancial assets	1,268,454	-	1,268,454
Fundraisers and special events	684,833	-	684,833
Less: direct benefits to donors	(129,671)	-	(129,671)
Rental income	31,975	-	31,975
Interest income	15,244	-	15,244
Miscellaeous	11,094	-	11,094
Gain on investments	7,941	-	7,941
Gain on terminated leases	1,481	-	1,481
Loss on fixed asset dispositions	(5,583)	-	(5,583)
Net assets released from restriction - passage of time	8,332	(8,332)	-
Total support and other revenue	4,571,345	-	4,571,345
EXPENSES			
Program Services:			
Prevention services	747,327	-	747,327
Victim services	1,942,786	-	1,942,786
Total program services	2,690,113	-	2,690,113
Support Services:			
General and administrative	359,632	-	359,632
Development and fundraising	274,211	-	274,211
Total support services	633,843	-	633,843
Total expenses	3,323,956	-	3,323,956
Change In Net Assets	1,247,389	-	1,247,389
Net Assets - Beginning Of Year	1,236,150	8,332	1,244,482
Net Assets - End Of Year	$ 2,483,539	$ 8,332	$ 2,491,871

THE CHILD ADVOCACY CENTER OF NORTHEAST MISSOURI, INC.
D/B/A THE CHILD CENTER
STATEMENT OF FUNCTIONAL EXPENSES

	For the year ended June 30, 2025					
	Program Services			Support Services		
	Prevention Services	Victim Services	Total Program Services	General and Administrative	Development/ Fundraising	Total
Salaries, benefits, and payroll taxes	$ 729,926	$ 1,571,950	$ 2,301,876	$ 297,344	$ 262,325	$ 2,861,545
Advertising	-	-	-	536	2,667	3,203
Contracted services	10,861	77,905	88,766	-	52,413	141,179
Conference and service training	-	44,812	44,812	-	-	44,812
Credit card fees	-	-	-	18,537	-	18,537
Depreciation	28,199	50,687	78,886	9,581	6,508	94,975
Employee development and training	5,079	17,554	22,633	7,290	1,528	31,451
Equipment and furnishings	3,696	2,690	6,386	1,203	1,239	8,828
Fundraising events	-	-	-	-	115,459	115,459
Fundraising events in-kind	-	-	-	-	22,000	22,000
Information technology in-kind	9,455	16,997	26,452	3,213	2,183	31,848
Income taxes	694	1,248	1,942	236	160	2,338
Insurance	8,088	14,537	22,625	2,748	1,866	27,239
Interest	17,815	32,021	49,836	6,053	4,111	60,000
Janitorial	1,696	11,429	13,125	1,440	733	15,298
Memberships	-	6,956	6,956	667	3,017	10,640
Miscellaneous	-	-	-	6,612	-	6,612
Office expenses	9,909	14,830	24,739	5,293	7,698	37,730
Office supplies	2,529	4,546	7,075	859	584	8,518
Program supplies	4,871	16,167	21,038	-	-	21,038
Postage and delivery	-	-	-	1,062	2,165	3,227
Professional fees	-	4,216	4,216	33,766	-	37,982
Professional fees in-kind	-	-	-	907	-	907
Rent	2,700	57,151	59,851	-	-	59,851
Rent in-kind	9,517	84,930	94,447	10,618	5,409	110,474
Real estate taxes	2,008	9,629	11,637	2,359	1,202	15,198
Repairs and maintenance	2,490	28,148	30,638	1,576	896	33,110
Repair and maintenance in-kind	2,583	4,643	7,226	878	596	8,700
Security system	611	4,116	4,727	519	264	5,510
Telephone	5,615	10,093	15,708	1,908	1,296	18,912
Telephone in-kind	2,740	4,924	7,664	931	632	9,227
Travel	13,250	30,453	43,703	4,535	3,714	51,952
Utilities	2,542	17,137	19,679	2,159	1,100	22,938
Total expenses	876,874	2,139,769	3,016,643	422,830	501,765	3,941,238
Less expenses included with revenues on the statement of activities:						
Fundraising events - direct benefits to donors	-	-	-	-	(137,459)	(137,459)
Total expenses on statement of activities	$ 876,874	$ 2,139,769	$ 3,016,643	$ 422,830	$ 364,306	$ 3,803,779

THE CHILD ADVOCACY CENTER OF NORTHEAST MISSOURI, INC.
D/B/A THE CHILD CENTER
STATEMENT OF FUNCTIONAL EXPENSES

	For the years ended June 30, 2024					
	Program Services			Support Services		
	Prevention Services	Victim Services	Total Program Services	General and Administrative	Development/ Fundraising	Total
Salaries, benefits and payroll taxes	$ 588,997	$ 1,358,362	$ 1,947,359	$ 238,343	$ 199,567	$ 2,385,269
Advertising	-	-	-	-	1,273	1,273
Contracted services	5,850	140,940	146,790	7,000	13,046	166,836
Credit card fees	-	-	-	17,429	-	17,429
Depreciation	21,763	45,051	66,814	6,902	4,898	78,614
Employee development and training	11,701	19,426	31,127	9,013	1,692	41,832
Equipment and furnishings	8,142	23,376	31,518	7,461	6,025	45,004
Fundraising events	-	-	-	-	129,671	129,671
Insurance	6,516	13,488	20,004	2,066	1,467	23,537
Interest	7,351	24,385	31,736	4,577	5,414	41,727
Janitorial	3,784	7,834	11,618	1,200	852	13,670
Memberships	-	6,218	6,218	976	2,370	9,564
Miscellaneous	302	624	926	215	68	1,209
Office expenses	8,860	18,342	27,202	2,810	7,600	37,612
Office expenses in-kind	8,775	18,164	26,939	2,783	1,975	31,697
Office supplies	3,613	7,480	11,093	1,146	813	13,052
Program supplies	10,968	14,521	25,489	-	-	25,489
Postage and delivery	-	-	-	1,558	1,813	3,371
Professional fees	-	4,124	4,124	30,956	-	35,080
Professional fees - in-kind	996	2,061	3,057	316	224	3,597
Rent	9,205	62,855	72,060	3,094	2,634	77,788
Rent in-kind	15,879	89,436	105,315	10,208	11,032	126,555
Real estate taxes	2,576	8,546	11,122	1,604	1,897	14,623
Repairs and maintenance	6,602	18,485	25,087	2,294	1,821	29,202
Repairs and maintenance - in-kind	1,363	2,822	4,185	433	307	4,925
Security system	1,044	2,162	3,206	331	235	3,772
Telephone	5,054	10,462	15,516	1,603	1,138	18,257
Travel	11,956	31,138	43,094	3,401	4,693	51,188
Utilities	6,030	12,484	18,514	1,913	1,357	21,784
Total expenses	747,327	1,942,786	2,690,113	359,632	403,882	3,453,627
Less expenses included with revenues on the statement of activities:						
Fundraising events - direct benefits to donors	-	-	-	-	(129,671)	(129,671)
Total expenses on statement of activities	$ 747,327	$ 1,942,786	$ 2,690,113	$ 359,632	$ 274,211	$ 3,323,956

THE CHILD ADVOCACY CENTER OF NORTHEAST MISSOURI, INC.
D/B/A THE CHILD CENTER
STATEMENTS OF CASH FLOWS

	Years ended June 30,	
	2025	**2024**
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from service recipients and funding agencies	**$ 2,652,298**	$ 2,429,493
Cash received from contributors, grants, and special events	**1,385,880**	986,970
Cash received from tenants	**53,768**	31,975
Cash paid to suppliers and employees	**(3,586,768)**	(3,104,374)
Interest received	**9,578**	15,244
Interest paid	**(60,000)**	(41,727)
Taxes paid	**(2,338)**	-
Other cash receipts	**2,141**	11,094
Net cash provided by operating activities	**454,559**	328,675
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	**(9,594)**	(1,007,196)
Cash invested for endowment	**(239,165)**	(25,000)
Net cash (used) by investing activities	**(248,759)**	(1,032,196)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of notes payable	**-**	861,100
Principal payments on debt	**-**	(61,100)
Net cash provided by financing activities	**-**	800,000
NET INCREASE IN CASH	**205,800**	96,479
Cash and cash equivalents - Beginning Of Year	**699,370**	602,891
Cash and cash equivalents- End Of Year	**$ 905,170**	$ 699,370

THE CHILD ADVOCACY CENTER OF NORTHEAST MISSOURI, INC.
D/B/A THE CHILD CENTER
STATEMENTS OF CASH FLOWS

RECONCILIATION OF CHANGE IN NET ASSETS
TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

	Years ended June 30,	
	2025	2024
CHANGE IN NET ASSETS	**$ 409,060**	$ 1,247,389
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Depreciation	**94,975**	78,614
Contributed nonfinancial capital assets - donated land and building	**-**	(1,069,680)
(Gain) loss on investment	**(16,424)**	(5,770)
Loss on disposal of fixed assets	**-**	5,583
Gain on terminated leases	**-**	(1,481)
Right of use - office space	**1,294**	2,042
(Increase) decrease in assets:		
Accounts receivable	**72**	60,244
Interest receivable	**9**	(129)
Pledges receivable	**12,832**	(5,000)
Prepaid expenses	**(5,227)**	(10,544)
Increase (decrease) in liabilities:		
Accounts payable	**4,941**	10,290
Accrued payroll and payroll tax liabilities	**15,393**	19,579
Accrued compensated absences	**(2,400)**	8,771
Deferred revenues	**(59,966)**	(11,233)
Total adjustments	**45,499**	(918,714)
Net cash provided (used) by operating activities	**$ 454,559**	$ 328,675

Supplemental Data For Noncash Activities:

Contribution of nonfinancial assets	$ 183,156	$ 1,268,454

NOTE 1 — DESCRIPTION OF OPERATIONS

The Child Advocacy Center of Northeast Missouri, Inc. serves child victims of sexual abuse, physical abuse, and children or adolescents who witness violence. The mission of the Center is to deliver excellence in child abuse response, offer a path toward healing, and educate the community. Since opening doors in January 2000, the Center has grown to serve 14 counties with locations in Wentzville, Hannibal, and Memphis.

The Center's primary goal is to ensure children disclosing abuse are not further victimized by the intervention systems designed to protect them. As front-line responders to reports of child physical and sexual abuse, the Center is the only non-profit organization in northeast Missouri coordinating the efforts of law enforcement professionals, child protection staff, family advocates, medical experts, and mental health clinicians under one roof. Children and their families have access to all services at no cost.

Victim Services - The Center has licensed professionals on staff who are specially trained to provide and assist in the following services:

Forensic Interviews - Specially-trained interviewers conduct a fact-finding conversation with the child using non-leading questions to obtain details about what occurred. The multidisciplinary team comprised of law enforcement, child protection staff, prosecuting attorney, etc., observe in a separate room via closed-circuit television to obtain information needed about the abuse. The Center has a Commercial Exploitation of Children Coordinator on staff to provide coordination of the multidisciplinary team for human trafficking and child sexual exploitation cases.

Advocacy - The trained advocate supports the non-offending parent or caregiver by coordinating resources and referrals, providing education and support, and maneuvering through the criminal justice process.

Therapy - The Center employs in-house licensed therapists, in addition to contracting with licensed professionals, to provide evidence-based trauma therapy for children and their parents to facilitate healing.

Professional Training Services - The Center provides ongoing training to the community, including staff, law enforcement, juvenile authorities, therapists, prosecutors, and other relevant parties, to improve the services for handling child sexual abuse cases. Participants are part of a multidisciplinary team working together to resolve suspected cases of abuse. Currently, these training services are offered through outside seminars and courses, including the Center's Justice for Children Conference.

Prevention Services - The Center provides child abuse prevention education programs for children, parents, and professionals in the community. Developmentally-appropriate programs are created for children pre-k through high school, with the primary focus to educate children about appropriate boundaries and empower victims to disclose to a safe and trusted adult. The Center offers mandated reporter training for professionals who work with children and parent education seminars tailored to meet the concerns of parents, caregivers, and guardians.

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Net Assets - Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated a portion of net assets without donor restrictions as a quasi-endowment.

Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition - Grant revenue under cost-reimbursable contracts are recognized when the conditions are met. Funds received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Contributed Facilities - Contribution of office space provided to the Center is recorded as a contribution of nonfinancial assets at the fair market value of the space provided. Such contributions are reported as unrestricted support unless the donor has restricted the contribution to a specific purpose.

Contributed Services - Contributed services are recognized as contributions in accordance with FASB Accounting Standards Codification Topic 958*,* if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Center. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Center with specific programs and administrative tasks. Services that meet the criteria of FASB Accounting Standards Codification Topic 958 are recorded as a contribution of nonfinancial assets..

Cash and Cash Equivalents - For the purposes of the statement of cash flows, the Center considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Concentration of Cash and Cash Equivalents - The Center maintains its cash and cash equivalents at two commercial banks. The balances are insured at each location up to the amounts allowed by the Federal Deposit Insurance Corporation (FDIC). Funds exceeding FDIC insurance limits are invested in secured overnight repurchase agreements. As of June 30, 2025, there were no uninsured deposits.

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable - Accounts receivable consists of grant revenue, fees for services provided and sponsorships earned but not yet received. The Center has elected the practical expedient under ASU 2025-05, which permits the assumption that current conditions at the balance sheet date will persist over the life of short-term accounts receivable. An allowance for credit losses has been estimated based on historical collection experience, which indicates the balances are fully collectible, and management has concluded that the expected lifetime credit losses are not material. Approximately 99% and 96% of the accounts receivable balances were due from federal, state, and local agencies, for the years ended June 30, 2025 and 2024, respectively. The Center considers a receivable to be past due after thirty days. As of June 30, 2025 there were no past due receivables.

Concentration of revenue - The Center received approximately 60% and 50% of its total revenues from governmental agencies for the year ended June 30, 2025 and 2024, respectively. Three entities provided 47% and 37% of the Center's total support and revenue, for the years ended June 30, 2025 and 2024.

Advertising Costs - Advertising costs are expensed in the period in which the costs are incurred. Advertising expense was $3,203 and $1,273 for the years ended June 30, 2025 and 2024, respectively.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses - The cost of providing the various programs and other activities has been summarized on a functional basis in the statement of activities. Expenses which directly benefit programs, general and administrative or fundraising are charged to the respective functional area on the basis of actual costs. Other expenses attributed to more than one program or supporting function, are allocated using an appropriate allocation method that is consistently applied. The following expenses are allocated based on the Center's estimates of time and effort of individual employees, salaries, benefits and payroll taxes, conference and service training, contracted services, depreciation, employee development & training, rent, office expenses, program supplies, and professional fees.

Income Taxes - The Child Advocacy Center is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Center qualifies for the charitable contribution deduction under Section 170(b)(A) and has determined that the Center is not classified as a private foundation under Section 509 (a)(2).

Promises to Give – Unconditional promises are recognized as contribution revenue in the period the promise is made. Pledges are recorded at their net realizable value, with a discount applied for long-term pledges to reflect the present value of future cash flows. In subsequent years, amortization of the discounts is included in contribution support in the statement of activities. Management determines the allowance for uncollectible promises to give based on historical experience, and assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectible. At June 30, 2025 and 2024, all promises to give are receivable in less than one year and deemed 100% collectible.

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment - All acquisitions of property and equipment in excess of $2,500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation.

Depreciation is calculated using the straight-line method over the estimated useful life of each asset as follows:

Major Group	Method	Life (in years)
Building	Straight-line	39
Leasehold improvements	Straight-line	10-39
Equipment	Straight-line	5-10
Furniture and fixtures	Straight-line	5-10

Depreciation expense was $94,975 and $78,614 for the years ended June 30, 2025 and 2024, respectively.

Leases - The Center is a lessee for noncancellable leases for office space at multiple locations within their service area. The Center recognizes a lease liability and a right-to-use asset in the financial statements.

The Center initially measures the lease payable at the present value of payments expect to be paid during the lease period, in accordance with ASU 2016-02 *Leases*. Subsequently, the lease payable is reduced by the principal portion of the lease payments made. The right-to-use asset is initially measured as the initial amount of the lease payable, adjusted for the lease payments at or before the lease commencement date. Subsequently, the right-to-use asset is amortized over the life of the lease term.

Key estimates and judgments include how the Center determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Center uses its estimated incremental borrowing rate as the discount rate for leases. This rate is reduced if the incremental borrowing rate is more than the implied rate in the lease.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease payable is composed of fixed payments from the lease.

The Center monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease liability and right-to-use-asset if certain changes occur that are expected to significantly affect the amounts of the leases.

NOTE 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 Statement of Financial Position date, comprise the following:

	June 30, 2025	June 30, 2024
Financial assets:		
Cash and cash equivalent	$ 905,170	$ 699,370
Accounts receivable	178,821	178,902
Promises to give	25,500	38,332
Endowment - YouthBridge	337,443	81,854
Financial assets, at year-end	1,446,934	998,458
Less those unavailable for general expenditures:		
Restrictions by donor for time or purpose	(25,000)	(8,332)
Donor restricted permanent endowment	(215,000)	-
Board designated quasi-endowment	(122,443)	(81,854)
Financial assets available to meet cash needs for general expenditures within one year	$ 1,084,491	$ 908,272

A portion of unrestricted funds have been set aside by the board as a quasi-endowment to provide for long-term growth and stability. The quasi-endowment is not available for general operating expenditures in the next 12 months, however the board could reverse this designation if necessary.

NOTE 4 — PROMISES TO GIVE

Promises to give as of June 30, 2025 and 2024 are $25,500 and 38,332, respectively. All pledges are receivable in less than one year and deemed 100% collectible.

As of June 30, 2025, one donor accounted for 98% of total promises to give. As of June 30, 2024, three donors accounted for 100% of the total promises to give.

Promises to give totaling $30,000 and $8,332 received during the years ended June 30, 2025 and 2024, respectively, were restricted by donors for future-year operations and were reported as contributions with donor restrictions.

NOTE 5 — ENDOWMENT FUNDS

The Center's endowment funds include both donor-restricted endowment funds and board-designated endowment funds (or quasi-endowments). Funds with donor restrictions are established by donors who stipulate that the principal must be maintained in perpetuity. The income, appreciation, and any additional gifts are also considered restricted until they are appropriated for expenditure by the Board of Directors, in accordance with the donor's wishes and applicable law. Funds without donor restrictions (board-designated) are established by the Board of Directors by designating a portion of the Organization's unrestricted net assets to function as an endowment. Since the funds were not established by donor stipulations, the Board has the discretion to change or remove the designation at any time.

NOTE 5 — ENDOWMENT FUNDS (Continued)

The assets of the funds are held and owned by YouthBridge Community Foundation (YouthBridge) and are subject to its investment policies. The principal is to be retained and earnings are available for distribution by YouthBridge to the Center, to provide unrestricted support for the maintenance and growth of its operations. The annual spending policy is defined as, four percent of the Fund's rolling three year quarterly average market value and shall be paid and distributed to the Center at least annually.

Distributions in excess of the annual spending policy of the Fund may be made as determined by YouthBridge's board of directors. The YouthBridge board has the power to modify any restriction or condition on the distribution of funds for any specified charitable purpose or to any specific organization if, in the sole judgment of the Board such restriction or condition becomes in effect, unnecessary, obsolete incapable of fulfillment, or inconsistent with the charitable needs of the Center.

The activity of the endowment funds held by YouthBridge as of June 30 is as follows:

	Donor Restricted	Board Designated	Total Endowment
Balance at July 1, 2023	$ -	$ 51,084	$ 51,084
Contributions - board designated	-	25,000	25,000
Conributions - donor restricted	-	-	-
Investment returns(losses), net fees	-	5,770	5,770
Distributions	-	-	-
Balance as of June 30, 2024	$ -	$ 81,854	$ 81,854
			-
Contributions - board designated		25,000	25,000
Conributions - donor restricted	215,000		215,000
Investment returns(losses), net fees		15,589	15,589
Distributions	-	-	-
Balance as of June 30, 2025	$ 215,000	$ 122,443	$ 337,443
Original gift value of perpetual endowments, end of year	$ 215,000	$ -	$ 215,000

From time to time, the fair value associated with endowment funds may fall below the initial $25,000 amount used to establish the endowment.

YouthBridge established its own separate fund as an endowment matching fund, designating the Center as the beneficiary of earnings. The accumulated original gift value of the endowment at June 30, 2025 and 2024 was $20,000 and $17,500, respectively. Distributions are made in accordance with YouthBridge's spending policy and as determined by their board of directors. The Center received $-0- in earnings distributions related to this matching-fund during the years ended June 30, 2025 and 2024.

NOTE 6 — INVESTMENTS

The following is a summary of assets held at fair value as of June 30, 2025 and 2024:

		2025		
		Fair Value Measurement Using		
Description	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets Held at YouthBridge Community Foundation	$ 337,443	$ -	$ -	$ 337,443

		2024		
		Fair Value Measurement Using		
Description	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets Held at YouthBridge Community Foundation	$ 81,854	$ -	$ -	$ 81,854

The beneficial interest in assets held at YouthBridge Community Foundation has been valued as a practical expedient, at the fair value of the Center's share of the Foundation's investment pool as of the measurement date. The Foundation values securities and other financial instruments on a fair value basis of accounting. The estimated fair values of certain investments of the Foundation, which includes private placements and other securities for which prices are not readily available, are determined by the management of the Foundation and may not reflect amounts that could be realized upon immediate sale, nor amounts that ultimately may be realized. Accordingly, the estimated fair values may differ significantly from the values that would have been used had a ready market existed for these investments. The Foundation's investments are composed approximately of 40% domestic and international equities, 50% fixed income, and 10% cash equivalents. The beneficial interest in assets held at the YouthBridge Community Foundation is not redeemable by the Center as described in note 5.

NOTE 6 — INVESTMENTS (Continued)

Financial instruments classified as Level 3 in the fair value hierarchy represent the Center's investments in financial instruments in financial instruments in which management has used at least one significant unobservable input in the valuation model. The following table represents a reconciliation of the activities for the Level 3 financial instruments:

	2025	2024
Balance at July 1,	$ 81,854	$ 51,084
Additional amounts investend in fund	240,000	25,000
Increase/(decrease) in estimated value	15,589	5,770
Distribtuions	-	-
Balance as of June 30,	$ 337,443	$ 81,854

The components of the net return (loss) on investments, including Level 3 investments, as reported in the accompanying statements of activities are as follows for the years ended June 30:

	2025	2024
Gains (losses) on beneficial interest in assets held at YouthBridge Community Foundation, including interest and dividends	$ 16,424	$ 5,770
Administration fees	(835)	-
Gain (loss) on sale of donated stock	240	2,171
TOTAL NET INVESTMENT INCOME	$ 15,829	$ 7,941

NOTE 7 — CONTRIBUTION OF NONFINANCIAL ASSET

Contributed materials, equipment and facilities are recorded as support income at their estimated fair market values at the time they are received. Such contributions are reported as unrestricted support unless the donor has restricted these contributions to a specific purpose. None of the contributed items or services were restricted.

The Center leases space in Hannibal, Missouri, at rent below market rate. This space is used for program services. The Center also rents two separate locations in Wentzville, Missouri, for below market rate in exchange for tax credits. The space is used for both program and supporting services and rent is allocated based on salaries. The donated rent is valued at the fair value of similar properties available in commercial real estate listings. In addition, the Center leases adjacent land in exchange for tax credits.

The Center received contributions of supplies for use at fundraising events. These items are valued at the fair value of similar items available for purchase in local markets.

The Center also received various contributed nonfinancial asset in the form of services which are valued at the fair value of comparable services in the area. Donated services are used for both program and supporting services and are allocated based on salaries.

NOTE 7 — CONTRIBUTION OF NONFINANCIAL ASSETS (Continued)

The Center received the following nonfinancial asset contributions for the years ended June 30:

Contributed Nonfinancial Asset	2025	2024
Fundraising event supplies	$ 22,000	$ 32,000
Information technology services	31,848	22,470
Professional fees	907	3,597
Office space and land lease	110,474	126,555
Repair and maintenace services	8,700	4,925
Telephone services	9,227	9,227
Building	-	1,069,680
Total contributed nonfinancial assets	$ 183,156	$ 1,268,454

NOTE 8 — COMPENSATION OF ABSENCES

All full-time regular employees earn paid time off (PTO). PTO is earned each pay period based on years of service. Employees are allowed to carry over up to 360 hours of unused time to the following year. Up to 40 hours of accrued, unused PTO is paid to employees upon separation of employment.

NOTE 9 — OPERATING LEASE - LESSOR

On October 31, 2023 the Center purchased a building for office space with an existing tenant lease that expires on December 31, 2026. The cost of the land and building was $1,930,000 and accumulated depreciation was $68,852 as of June 30, 2025. The lease calls for monthly tenant payments of $3,541.

The Center recognized $53,768 and $31,975 in lease revenues during the years ended June 30, 2025 and 2024, respectively. Future minimum lease payments as of the years ending June 30 are as follows:

	Future Minimum Lease Payments
2026	$ 42,500
2027	21,250

NOTE 10 — OPERATING LEASES - LESSEE

The Center leases office space at various locations in Wentzville, Missouri, under four separate operating leases that expire September 30, 2027, with monthly payments increasing over the lease period. A portion of the rent was received as an in-kind donation valued at $105,674 and $121,755 for the years ended June 30, 2025 and 2024. Total rent and common area maintenance costs were $32,851 and $50,570, for the fiscal years ended June 30, 2025 and 2024, respectively. Two of the leases were terminated October 12, 2023 upon the purchase of the building.

In addition, The Center leases space in Hannibal, Missouri under an agreement expiring August 31, 2028, with monthly payments increasing over the lease period. The Center received an in-kind donation of $4,800 for each of the years ended June 30, 2025 and 2024. Rent expense was $27,000 and $27,218 for the years ended June 30, 2025 and 2024, respectively.

NOTE 10 — OPERATING LEASES - LESSEE (Continued)

These leases are reported in accordance with ASU 2016-02, Leases. The leases require the Center to make variable payments for its portion of the common area maintenance and other charges. These variable payments are not included in the payments used to determine the lease liability and are recognized as variable costs when incurred. As of June 30, 2025 and 2024, the value of the lease liability was $115,129 and $130,453, respectively. The value of the right-to-use asset at June 30, 2025 and 2024 was $110,912 and $145,826, respectively. The future payments for the years ended June 30, are as follows:

	Future Minimum Lease Payments
2026	$ 43,944
2027	44,859
2028	32,453
2029	4,700
Total payment	125,956
Imputed interest	(10,827)
Lease liability	$ 115,129

NOTE 11 — LINE OF CREDIT

The Center renewed a $200,000 line-of-credit at Bank of Old Monroe bearing an interest rate of 6.5% on February 13, 2025 and it matures on February 25, 2026. The line-of-credit is secured by a Commercial Security Agreement. There were no borrowings or balances due related to this line of credit during the years ended June 30, 2025 and 2024.

NOTE 12 — NOTE PAYABLE

The Center, entered into a promissory note for the purchase of a building in Wentzville during the year ended June 30, 2024. Principal payments are deferred until maturity date. Total interest expense during the years ended June 30, 2025 and 2024 was $60,000 and $41,727, respectively.

Note payable consists of the following:

	June 30, 2025	June 30, 2024
Bank of Old Monroe - promissory note	$ 800,000	$ 800,000
Collateral - deed of trust and assignment of rents		
Date of note - October 25, 2023		
Interest rate - 7.5%		
Maturity - September 17, 2026		
Payments - interest only monthly, balance due at maturity		

NOTE 13 — UNRELATED BUSINESS INCOME AND INCOME TAX

The Center is exempt from federal income taxes under 501 (c)(3) of the Internal Revenue Code (IRC), and from state income taxes, except on income derived from unrelated business activities.

The Center rented a portion of it's building to a third-party commercial business, resulting in unrelated business income (UBI) for the years ended June 30 2025 and 2024.

The Center filed form 990 Return of Organization Exempt From Income Tax and form 990-T, Exempt Organization Business Income Tax Return, for the years ending June 30, 2025 and 2024. The related tax expense of $2,338 and $-0- for the years ending June 30, 2025 and 2024, respectively are included in the statement of functional expenses. FASB ASC Topic 740, Income Taxes, provides for the recognition of tax benefits related to uncertain tax positions. For the years ended June 30, 2025 and 2024, management believes there are no material uncertain tax positions. Returns prior to 2021 are closed.

NOTE 14 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or future periods, as of June 30:

	2025	2024
Subject to the passage of time:		
Future operations	$ 25,000	$ 8,332
Permanently restricted:		
Endowment	215,000	-
TOTAL	$ 240,000	$ 8,332

NOTE 15 — COMMITMENTS AND CONTINGENCIES

The Center receives a substantial amount of its support from federal, state and local governments and agencies. A significant reduction in the level of this support, if this were to occur, may have a negative effect on the Center's programs and activities. Although this is a possibility, management deems this possibility remote.

From time to time, the Center is a party to claims and legal actions arising in the ordinary course of its operations. Although the outcome of such matters cannot be forecast with certainty, in the opinion of management, all such matters are adequately covered by insurance, or if not covered, are without merit or involve amounts such that an unfavorable disposition would not have a material effect on the financial statements of the Center.

NOTE 16 — RETIREMENT PLAN

Effective April 1, 2013, the Center established The Child Center Simple IRA plan (the Plan), for all employees of the Center. The Center contributes an amount equal to 2% of the employee's compensation. The Center made contributions of $45,507 and $38,449 to the Plan for the years ended June 30, 2025 and 2024, respectively.

NOTE 17 — RECLASSIFICATIONS

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

NOTE 18 — SUBSEQUENT EVENTS

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through the date of the Independent Auditor’s Report, the date the financial statements were available to be issued.