

Senior Citizens Community Center

Hannibal, Missouri

Financial Statements

Fiscal Year Ended June 30, 2025

Senior Citizens Community Center

Table of Contents
Fiscal Year ended June 30, 2025

	<u>Page</u>
Financial Section:	
Independent Accountant's Compilation Report	1
Statement of Assets, Liabilities and Net Assets – Modified Cash Basis	2
Statement of Support, Revenue and Expenses – Modified Cash Basis	3
Statement of Functional Expenses – Modified Cash Basis	4



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Independent Accountant's Compilation Report

To the Board of Directors
Senior Citizens Community Center
Hannibal, Missouri

Management is responsible for the accompanying financial statements of Senior Citizens Community Center (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets—modified cash basis as of June 30, 2025, and the related statement of support, revenues, and expenses—modified cash basis for the fiscal year then ended, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared on the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, net assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Respectfully submitted,

Wade Stables P.C.

Wade Stables P.C.
Certified Public Accountants

February 12, 2026
Hannibal, Missouri

Senior Citizens Community Center

Statement of Assets, Liabilities and Net Assets - Modified Cash Basis
June 30, 2025

Assets**Current Assets**

Cash	\$ 89,957
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Total Current Assets	\$ 89,957
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Fixed Assets

Furniture & equipment	\$ 442,425
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Less: Accumulated depreciation	(252,548)
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Total Fixed Assets	\$ 189,877
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Total Assets	\$ 279,834
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Net Assets**Current Liabilities**

Note payable - Regional Bank	\$ 27,446
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Total Current Liabilities	\$ 27,446
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Net Assets

Without Donor Restrictions	\$ 252,388
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Temporarily restricted	-
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Permanently restricted	-
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Total Net Assets	\$ 252,388
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Total Net Assets	\$ 279,834
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Senior Citizens Community Center

Statement of Support, Revenue and Expenses - Modified Cash Basis
For the Fiscal Year Ended June 30, 2025

Revenue and Support

Contributions and grants	\$	179,033
Program service revenue		89,910
Interest income		<u>2</u>

Total Revenue and Support	\$	<u>268,945</u>
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Expenses

Program services	\$	193,412
Supporting activities:		
General and administrative		<u>4,773</u>

Total Expenses	\$	<u>198,185</u>
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Increase (Decrease) in Net Assets Without Donor Restrictions	\$	70,760
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Net Assets Without Donor Restrictions, Beginning of Year		<u>181,628</u>
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Net Assets, End of Year	\$	<u><u>252,388</u></u>
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Senior Citizens Community Center

Statement of Functional Expenses - Modified Cash Basis
For the Fiscal Year Ended June 30, 2025

		Supporting Activities	
	Program Services	Management & General	Total
Salaries and wages	\$ 60,169	\$ -	\$ 60,169
Payroll taxes	5,077	-	5,077
Professional fees	4,112	-	4,112
Office expenses	7,141	-	7,141
Occupancy	21,169	-	21,169
Travel	1,035	-	1,035
Interest	-	332	332
Depreciation	11,778	-	11,778
Insurance	11,584	-	11,584
Food costs	55,206	-	55,206
Nutrition supplies	11,430	-	11,430
Other taxes	-	2,557	2,557
Vehicle costs	2,328	-	2,328
Miscellaneous expnese	-	1,884	1,884
Phone and internet	1,759	-	1,759
Other fees	624	-	624
Total Functional Expenses	<u>\$ 193,412</u>	<u>\$ 4,773</u>	<u>\$ 198,185</u>