

CHILD ADVOCACY SERVICES, INC.

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2024



**Hebert Johnson
& Associates, Inc.**
Certified Public Accountants

A Professional Accounting Corporation

Child Advocacy Services, Inc.

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A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

Independent Auditor's Report

To the Board of Directors
Child Advocacy Services, Inc.
Hammond, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Child Advocacy Services, Inc. (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Child Advocacy Services, Inc. as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Child Advocacy Services, 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 opinions.

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 Child Advocacy Services, 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 Responsibilities 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 and *Government 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 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 and *Government 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 Child Advocacy Services, 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 Child Advocacy Services, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information which includes the combined statement of activities and schedule of

compensation, benefits and other payments to agency head or chief executive officer, is not a required part of the basic financial statements. The Accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Matter – Summarized Comparative Information

We have previously audited the Child Advocacy Services, Inc.'s December 31, 2023 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated March 26, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2025, on our consideration of Child Advocacy Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Child Advocacy Services Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Child Advocacy Services, Inc.'s internal control over financial reporting and compliance.

Chris Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Albany, Louisiana
March 25, 2025

Child Advocacy Services, Inc.
Statement of Financial Position
December 31, 2024

	<u>12/31/2024</u>	<u>Comparative Information 12/31/2023</u>
Assets		
Cash	\$ 1,499,481	\$ 1,327,627
Receivables:		
Grants	272,704	247,462
Other	-	-
Operating Leases Right of Use Assets	953,164	1,058,741
Total Assets	<u>\$ 2,725,349</u>	<u>\$ 2,633,830</u>
 Liabilities and Net Assets		
Accounts Payable	\$ 19,331	\$ 1,705
Operating Lease Liabilities	953,164	1,058,741
Total Liabilities	<u>972,495</u>	<u>1,060,446</u>
 Net Assets		
Without Donor Restrictions	1,663,030	1,520,384
With Donor Restrictions	89,824	53,000
Total Net Assets	<u>1,752,854</u>	<u>1,573,384</u>
 Total Liabilities and Net Assets	<u>\$ 2,725,349</u>	<u>\$ 2,633,830</u>

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

Child Advocacy Services, Inc.
Statement of Activities
For the Year Ended December 31, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>12/31/2024</u>	<u>Comparative Information 12/31/2023</u>
Support and Revenues				
United Way	\$ 185,400	\$ -	\$ 185,400	\$ 170,800
Grant Appropriations				
Governmental	2,146,216	-	2,146,216	2,066,071
Other	-	-	-	-
Special Events	164,786	-	173,979	153,548
Contributions	206,006	55,000	251,813	220,616
Other	63,220	-	63,220	36,780
	<u>2,765,628</u>	<u>55,000</u>	<u>2,820,628</u>	<u>2,647,815</u>
 Net Assets Released from Restrictions	 <u>18,176</u>	 <u>(18,176)</u>	 <u>-</u>	 <u>-</u>
 Total Support and Reclassifications	 <u>2,783,804</u>	 <u>36,824</u>	 <u>2,820,628</u>	 <u>2,647,815</u>
 Expenses				
Program Services				
Court Appointed Advocate	1,479,739	-	1,479,739	1,424,330
Children's Advocacy Center	870,558	-	870,558	895,450
Total Program Services	<u>2,350,297</u>	<u>-</u>	<u>2,350,297</u>	<u>2,319,780</u>
 Supportive Services				
Management and General	231,510	-	231,510	232,066
Fund Raising	59,351	-	59,351	69,048
Total Supportive Services	<u>290,861</u>	<u>-</u>	<u>290,861</u>	<u>301,114</u>
 Total Expense	 <u>2,641,158</u>	 <u>-</u>	 <u>2,641,158</u>	 <u>2,620,894</u>
 Increase (Decrease) in Net Assets	 142,646	 36,824	 179,470	 26,921
 Net Assets Beginning of Year	 <u>1,520,384</u>	 <u>53,000</u>	 <u>1,573,384</u>	 <u>1,546,463</u>
Net Assets End of Year	<u>\$ 1,663,030</u>	<u>\$ 89,824</u>	<u>\$ 1,752,854</u>	<u>\$ 1,573,384</u>

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

Child Advocacy Services, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2024

	<u>Program Services</u>		<u>Supportive Services</u>		
	<u>Court</u>	<u>Children's</u>	<u>Management</u>	<u>Fund</u>	
	<u>Appointed</u>	<u>Advocacy</u>	<u>and</u>	<u>Raising</u>	<u>Total</u>
	<u>Advocate</u>	<u>Center</u>	<u>General</u>		
Salaries	\$ 898,214	\$ 511,068	\$ 158,102	\$ 36,998	\$ 1,604,382
Fringe Benefits	162,183	106,986	30,257	7,081	306,507
Taxes	77,449	39,864	13,144	3,076	133,533
Retirement	14,950	8,936	4,743	1,110	29,739
Communication	14,783	8,868	574	-	24,225
Conferences	6,485	7,336	-	-	13,821
Equipment	6,158	12,989	-	-	19,147
Insurance	14,648	7,894	-	-	22,542
Maintenance	23,543	12,763	-	-	36,306
Postage	1,972	1,157	-	-	3,129
Printing	2,974	2,713	632	-	6,319
Professional Fees	1,817	43,042	13,629	-	58,488
Public Relations	-	-	-	9,157	9,157
Recognition	5,844	4,802	-	-	10,646
Recruitment	18,952	-	-	-	18,952
Rent	107,402	57,538	6,960	-	171,900
Supplies	24,075	16,653	1,366	1,366	43,460
Technology	21,429	7,762	-	-	29,191
Training	5,263	39	-	-	5,302
Travel	55,548	12,410	1,126	563	69,647
Utilities	16,050	7,738	977	-	24,765
Total Expenses	<u>\$ 1,479,739</u>	<u>\$ 870,558</u>	<u>\$ 231,510</u>	<u>\$ 59,351</u>	<u>\$ 2,641,158</u>

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

Child Advocacy Services, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2024

	<u>12/31/2024</u>	<u>Comparative Information 12/31/2023</u>
Cash Flows From Operating Activities		
Increase in Net Assets	\$ 179,470	\$ 26,921
(Increase) Decrease in Grants Receivable	(25,242)	(48,270)
(Increase) Decrease in Other Receivable	-	6,000
Increase (Decrease) in Accounts Payable	<u>17,626</u>	<u>(1,269)</u>
 Net Cash Provided (Used) by Operating Activities	 171,854	 (16,618)
 Increase (Decrease) in Cash and Cash Equivalents	 171,854	 (16,618)
 Cash and Cash Equivalents, Beginning of Year	 <u>1,327,627</u>	 <u>1,344,245</u>
Cash and Cash Equivalents, End of Year	<u><u>\$1,499,481</u></u>	<u><u>\$1,327,627</u></u>

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

Child Advocacy Services, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note A – Summary of Accounting Policies

A summary of the Corporation's significant accounting policies consistently applied in the preparation of the accompanying financial statements follow:

1. Nature of Activities

Child Advocacy Services, Inc. was organized to give voice, healing, and security to children in Louisiana, primarily in the Florida parishes region.

2. Presentation of Financial Statements

The corporation's statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codifications (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-For-Profit Organizations" (the "Guide").

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors are considered donor restricted. Some donor restrictions are temporary in nature, those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. At December 31, 2024, the Corporation had \$89,824 in purpose restricted contributions in net assets with donor restrictions.

When a restriction expires, that is, when a stipulated time restriction ends 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.

Donor-restricted contributions and grants whose restrictions are met in the same reporting period are reported as net assets without donor restrictions. Donations of property and equipment are recorded at their estimated fair value at the date of donation.

Child Advocacy Services, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note A – Summary of Accounting Policies – Continued

3. Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Corporation's ongoing activities. Non-Operating activities are limited to the sources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

4. Revenue Recognition

Grant revenue is recognized as it is earned in accordance with approved contracts. Contributions are recognized as income in the period received and is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, also when grant services are performed, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activity as "net assets released from restrictions." When grant expenditures are made in the same period that grant revenues are received, grant revenues are classified as net assets without donor restrictions.

5. Property and Equipment

Property and equipment acquired by Child Advocacy Services, Inc. are considered to be owned by Child Advocacy Services, Inc., however, State and Federal funding sources may maintain an equitable interest in the property purchased with grant funds as well as the right to determine the use of any proceeds from the sales of these assets.

Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Child Advocacy Services, Inc. follows the practice of capitalizing, at cost, all expenditures for property and equipment in excess of \$5,000. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method. Leasehold improvements are capitalized and amortized over the life of the lease.

6. Estimates

The preparation of financial statement 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.

Child Advocacy Services, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note A – Summary of Accounting Policies – Continued

7. Fair Values of Financial Instruments

The carrying amounts of cash and cash equivalents reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

8. Cash Equivalents

For the purpose of the statement of cash flows, the Corporation considers all investments with original maturities of three months or less to be cash equivalents.

9. Grants Receivable

The Corporation considers accounts receivable to be fully collectible since the balance consist of payments due under governmental contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

10. Functional Allocation of Expenses

The expenses of providing program and other activities have been summarized on a functional basis in the statement of functional expenses. Some of those expenses have been allocated among the program and supporting services benefitted based on estimates by management of the costs involved.

11. Subsequent Events

Management has evaluated subsequent events through March 25, 2025 which is the date the financial statements were available to be issued.

12. Summarized Comparative Information

Summarized comparative information is presented only to assist with financial analysis. Data in these columns do not present financial position, results of operations or changes in net assets in conformity with generally accepted accounting principles.

13. Contributed Services

No amounts have been reflected in the financial statements for donated services. The Corporation generally pays for services requiring specific expertise. However, many individuals volunteer their time as trained and supervised community volunteers, appointed by a judge. These services do not meet the criteria for recognition as contributed services. Child Advocacy Services, Inc. receives more than 5,000 volunteer hours per year.

Child Advocacy Services, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note B – Liquidity and Availability of Financial Assets

The Corporation's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Liquidity and Availability

Cash	\$1,499,481
Receivables	272,704
Total Liquidity and Availability	<u>\$1,772,185</u>

Child Advocacy Services, Inc. maintains adequate operating revenue. The current financial assets, totaled \$1,772,185 on December 31, 2024, are available for general expenditures, that is without donor or other restrictions limiting their use.

As part of Child Advocacy Services, Inc.'s liquidity management, it maintains its current assets primarily in cash and cash equivalents.

Note C – Grants Receivable

Grants receivables consist of the following as of December 31, 2024:

Louisiana Commission on Law Enforcement and Administration of Criminal Justice	\$ 36,150
State of Louisiana, Governor's Office of Programs and Planning	31,484
Louisiana Supreme Court	122,132
West Feliciana Parish Government	6,962
Louisiana Alliance of Children's Advocacy Centers	23,333
St. Charles District Attorney	2,502
St. Charles United Way	13,750
St. John United Way	12,500
National Children's Alliance	23,890
Total Grants Receivable	<u>\$ 272,704</u>

Child Advocacy Services, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note D – Operating Leases

Other than short-term leases, the Corporation is a party to three operating leases for office space.

Long-term leases are required to be included on the statement of financial position under FASB ASC 842. The Corporation has elected to apply the short-term lease exception to all leases with a term of one year or less.

As of December 31, 2024, the right-of-use (ROU) asset had a balance of \$953,164, as shown on the statement of financial position; and the lease liability is \$953,164. The lease asset and liability were calculated utilizing the risk-free discount rate (3%).

The Corporation has the following short-term operating leases for office space:

The Corporation has a 1-year lease for office space in St. Francisville. The lease commenced on February 1, 2022 and ended on January 31, 2023. Rent is \$625 per month. After January 31, 2023, the lease became month to month.

The Corporation has a month-to-month lease for office space in Denham Springs. Rent is \$2,400 per month.

The Corporation has the following long-term operating leases for office space:

The Corporation has a 7-year lease for office space in Gonzales. The lease commences on March 1, 2018 and ends February 28, 2025. Rent is \$2,500 per month.

The Corporation has a 20-year lease for office space in Hammond. The lease commences on July 1, 2020 and ends June 30, 2039. Rent is \$5,800 per month.

The Corporation has a five year lease for office space in Destrehan. The lease commences on July 1, 2022 and ends on June 30, 2027. Rent is \$3,000 per month.

Rent expense for the year ended December 31, 2024 amounted to \$171,900.

Child Advocacy Services, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2024

Future minimum lease payment are as follows:

<u>Years Ending December 31</u>	
2025	\$ 110,600
2026	105,600
2027	87,600
2028	69,600
2029	69,600
2030-2040	730,800
Total Minimum Lease Payments	<u>1,173,800</u>
Present Value Discount	<u>(220,636)</u>
Lease Liability	<u>\$ 953,164</u>

Note E – Income Taxes

Child Advocacy Services, Inc. is exempt from corporate income taxes under Section 501(c)(3) of the Internal Revenue Code.

FASB ASC 740, Income Taxes, requires that a tax position be recognized or derecognized based on a “more likely than not” threshold. This applies to positions taken or expected to be taken in a tax return. Management does not believe its financial statements include any uncertain tax positions.

Child Advocacy Services, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note F – Summary of Funding

Grants	Periods	Grant Award	Revenue Recognized
State of Louisiana, Governor's Office of Programs and Planning			
Children's Trust Fund	07/01/23-06/30/24	57,500	28,649
	07/01/24-06/30/25	57,500	31,484
State of Louisiana, Supreme Court	07/01/23-06/30/24	1,171,145	584,167
	07/01/24-06/30/25	1,297,262	642,453
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	1/1/24-9/30/24	328,150	328,150
	1/1/24-9/30/24	32,260	32,260
	4/1/23-6/30/24	247,706	8,856
	10/1/24-9/30/25	370,000	93,765
	10/1/24-9/30/25	34,700	9,700
National Children's Alliance	01/01/24-12/31/24	45,000	45,000
Louisiana Alliance of CACs			
(OVC passed through Governor's Office)	07/01/23-06/30/24	70,113	29,242
(OVC passed through Governor's Office)	07/01/23-06/30/24	70,000	36,466
	07/01/24-06/30/25	140,000	70,000
	07/01/23-06/30/24	127,160	63,580
	07/01/24-06/30/25	124,202	66,897
West Feliciana Police Jury	07/01/23-06/30/24	26,400	13,200
West Feliciana Police Jury	07/01/24-06/30/25	26,400	13,200
City of Hammond	07/01/23-06/30/24	25,000	12,364
St. Charles District Attorney	01/01/24-12/31/24	36,784	36,784
Total Government Grants			\$2,146,216

Child Advocacy Services, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note G – Retirement Plan

The Child Advocacy Services, Inc. sponsors a deferred compensation plan covering all employees earning over \$5,000 and elect to defer a portion of their salary. The Corporation will match 3% of the deferred compensation. The contribution rate remains unchanged for the prior year. The retirement expense for the year ended December 31, 2024 totaled \$29,739.

Note H – Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation was paid to any board member.

Note I – Concentration of Credit Risk

Child Advocacy Services, Inc. has deposits totaling \$1,531,345 in demand deposits and money market accounts. All deposits are insured by the Federal Deposit Insurance Corporation.

Note J – Economic Dependency

The Corporation received approximately 73% of its revenue from funds provided through grants administered by the federal government and the State of Louisiana. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the corporation receives could be reduced significantly and have an adverse impact on its operations. At the time of completion of the examination of the corporation's financial statements, management was not aware of any actions taken that would adversely affect the amount of funds the corporation will receive in the next fiscal year.

SUPPLEMENTAL INFORMATION

Child Advocacy Services, Inc.
Statement of Activities by Program
For the Year Ended December 31, 2024

	Court Appointed Special Advocate	Children's Advocacy Center	Total
Revenue			
Direct Program Revenue:			
Government Grants	\$ 1,424,526	\$ 721,690	\$ 2,146,216
Other Grants	-	-	-
Total Direct Program Revenue	<u>1,424,526</u>	<u>721,690</u>	<u>2,146,216</u>
Unrestricted Revenue	<u>281,043</u>	<u>207,969</u>	<u>489,012</u>
Total Self-Generated Revenue	<u>281,043</u>	<u>207,969</u>	<u>489,012</u>
United Way	<u>85,270</u>	<u>100,130</u>	<u>185,400</u>
Total Revenue	<u>1,790,839</u>	<u>1,029,789</u>	<u>2,820,628</u>
Expenses			
Salaries	898,214	511,068	1,409,282
Fringe Benefits	162,183	106,986	269,169
Taxes	77,449	39,864	117,313
Retirement	14,950	8,936	23,886
Occupancy	107,402	57,538	164,940
Travel	55,548	12,410	67,958
Supplies	24,075	16,653	40,728
Printing	2,974	2,713	5,687
Training	5,263	39	5,302
Other Program Expense	131,681	114,351	246,032
Total Direct Expense	<u>1,479,739</u>	<u>870,558</u>	<u>2,350,297</u>
Support Service Expense	<u>189,060</u>	<u>101,801</u>	<u>290,861</u>
Total Expense	<u>1,668,799</u>	<u>972,359</u>	<u>2,641,158</u>
Increase (Decrease) in Net Assets	<u><u>\$ 122,040</u></u>	<u><u>\$ 57,430</u></u>	<u><u>\$ 179,470</u></u>

See Independent Auditor's Report.

Child Advocacy Services, Inc.
Statement of Activities
Louisiana Supreme Court CASA Assistance Program
For the Year Ended December 31, 2024

	For the Period January 1, 2024 Through June 30, 2024	For the Period July 1, 2024 Through December 31, 2024	Total
Revenue			
Grant Appropriations	\$ 584,167	\$ 642,453	\$ 1,226,620
Total Revenue	584,167	642,453	1,226,620
Expenses			
Salaries	357,613	365,839	723,452
Fringe Benefits	112,572	109,251	221,822
Professional Services	9,824	1,986	11,810
Operating Expense	73,078	123,503	196,581
Travel	24,900	31,778	56,678
Training	1,956	3,034	4,990
Supplies	4,175	5,406	9,581
Equipment	-	-	-
Printing/Copying	50	1,656	1,706
Total Expenses	584,167	642,453	1,226,620
Net Change in Assets	\$ (0)	\$ 0	\$ 0

See Independent Auditor's Report.

Child Advocacy Services, Inc.
Schedule of Compensations, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year ended December 31, 2024

Agency Head Name: Robert A. Carlisle

Description:

Salary	\$ 99,149
Benefits: Hospitalization and Life	14,208
Reimbursements	2,813
Travel	8,108
 Total	 <u>\$ 124,278</u>

Child Advocacy Services, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

	<u>Pass Through Contact #</u>	<u>Assistance Listing Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Health and Human Services			
Pass Through Programs From:			
State of Louisiana - Supreme Court TANF Program		93.558	\$ 800,008
Total U.S. Department of Health and Human Services			<u>800,008</u>
U.S. Department of Justice			
Passed Through Programs From:			
Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
Child Abuse Program 5	2021-VA- 01/03-6842	16.575	8,856
Child Advocacy Program 5	2022-VA- 01/03-7537	16.575	328,150
Child Advocacy Program 5	2023-VA- 01/03-8146	16.575	93,765
Child Advocacy Program 7	2022-VA- 01/03-7338	16.575	32,260
Child Advocacy Program 7	2023-VA- 01/03-7912	16.575	9,700
Passed Through Louisiana Alliance of Children's Advocacy Center			
Louisiana Child and Youth Trafficking Collaborative	3-COV-03	16.320	29,242
Passed Through National Children's Alliance			
2024 Core Direct CAC Services	HAMM-LA -CORE24	16.758	45,000
Total U.S. Department of Justice			<u>546,973</u>
Total Federal Awards			<u>\$ 1,346,981</u>

See Independent Auditor's Report.

Child Advocacy Services, Inc.
Schedule of Expenditures of Federal Awards - Continued
For the Year Ended December 31, 2024

Notes to Schedule of Expenditures of Federal Awards

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Child Advocacy Services, Inc. under programs of the federal government for the year ended December 31, 2024.

The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Par 200., Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Child Advocacy Services, Inc. it is not intended to and does not present the financial position, changes in net assets or cash flow of Child Advocacy Services, Inc.

B. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

C. Indirect Cost Rate

Advocacy Center has not elected to use the 10% de minimis indirect cost rate.

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

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A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

To the Board of Directors
Child Advocacy Services, Inc.
Hammond, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Child Advocacy Services, Inc. (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2024 and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 25, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Child Advocacy Services, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Child Advocacy Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Child Advocacy Services, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify

any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Child Advocacy Services, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative auditor as a public document.

Chris Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Albany, Louisiana
March 25, 2025

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

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A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors
Child Advocacy Services, Inc.
Hammond, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Child Advocacy Services, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Child Advocacy Services, Inc.'s major federal programs for the year ended December 31, 2024. Child Advocacy Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion Child Advocacy Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Child Advocacy Services, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Child Advocacy Service Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provision of contracts or grant agreements applicable to Child Advocacy Services, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Child Advocacy Services, Inc.'s compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Child Advocacy Service Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Child Advocacy Services, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Child Advocacy Services, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Child Advocacy Services, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report of Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned

functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Chris Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Albany, Louisiana
March 25, 2025

Child Advocacy Services, Inc.
Schedule of Findings and Questioned Costs
For the year ended December 31, 2024

A. Summary of the Audit Results

Financial Statements

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ no

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ no

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported

in accordance with 2 CFR Section 200.516 (a)? ☐ yes ☒ no

Identification of major programs:

Assistance Listing Number: 93.558

Name of Federal Program:

- U.S. Health and Human Services:
Passed through State of Louisiana Supreme Court
TANF Program

Dollar threshold used to distinguish between type A and B
Programs:

\$ 750,000

Auditee qualified as low risk auditee? ☐ yes ☒ no

Child Advocacy Services, Inc.
Schedule of Findings and Questioned Costs
For the year ended December 31, 2024

B. Financial Statement Audit

There were no findings related to the financial statements for the year ended December 31, 2024.

C. Findings and Questioned Costs - Major Federal Award Programs Audit

There were no items identified in the course of our testing during the current year required to be reported.

D. Status of Prior Year Audit Findings

There were no prior year audit findings.