



To the Board of Directors
Spouse Abuse/Sexual Assault Crisis Center
Hastings, Nebraska

In planning and performing our audit of the financial statements of Spouse Abuse/Sexual Assault Crisis Center, as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Spouse Abuse/Sexual Assault Crisis Center's internal control over financial reporting (internal control) as a basis for designing our auditing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiency in Spouse Abuse/Sexual Assault Crisis Center's internal control to be a significant deficiency:

The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This lack of segregation of duties creates an opportunity for employees to commit fraud that may go undetected. This situation suggests that the Board of Directors remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

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This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, PC.

Grand Island, Nebraska
October 10, 2025



To the Board of Directors
Spouse Abuse/Sexual Assault Crisis Center
Hastings, Nebraska

We have audited the financial statements of Spouse Abuse/Sexual Assault Crisis Center for the year ended June 30, 2025, and have issued our report thereon dated October 10, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 16, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Spouse Abuse/Sexual Assault Crisis Center are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was depreciation of capital assets.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. We determined no such disclosures are included.

The financial statement disclosures are neutral, consistent, and clear.

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Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Ten audit adjustments decreased the net assets of the Organization by \$9,311. The following material misstatement detected as a result of audit procedures was corrected by management:

- 1) Depreciation expense of \$7,872 was recorded, increasing expenses and decreasing assets.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 10, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with our audit of the financial statements of Spouse Abuse/Sexual Assault Crisis Center as of June 30, 2025, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our audit procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations.

1. During our audit, we noted five checks totaling \$4,997.49 outstanding for more than one year and one deposit for \$475.00 outstanding more than a year in the main checking account. We recommend following up on old outstanding checks and making adjustments as needed.
2. During our audit, we noted nineteen transactions totaling \$5,501.12 that have been outstanding for more than one year on the credit card account. We recommend following up on old outstanding items and making adjustments as needed.
3. During our credit card test, we noted credit card charges of \$10.70 to Family Dollar and \$119.73 to Hunans that did not have any documentation. We recommend retaining documentation for all disbursements.
4. During our credit card test, we noted late fees on the April credit card statement. We recommend paying all bills timely to avoid penalties and fees.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of Spouse Abuse/Sexual Assault Crisis Center, and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.

Grand Island, Nebraska
October 10, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Spouse Abuse/Sexual Assault Crisis Center
Hastings, Nebraska

Opinion

We have audited the accompanying financial statements of Spouse Abuse/Sexual Assault Crisis Center (a nonprofit organization), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of June 30, 2025 and 2024, the related statements of support, revenue, expenses, and other changes in net assets – modified cash basis, and the statements of functional expenses – modified cash basis 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 assets, liabilities, and net assets of Spouse Abuse/Sexual Assault Crisis Center as of June 30, 2025 and 2024, and its support, revenue, expenses, and other changes in net assets for the years then ended, on the modified cash basis of accounting as described in Note A.

Basis for Opinion

We conducted our audits 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 Spouse Abuse/Sexual Assault Crisis Center and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note A, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances.

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Management is also responsible 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 Spouse Abuse/Sexual Assault Crisis Center'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 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, 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 Spouse Abuse/Sexual Assault Crisis Center'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 Spouse Abuse/Sexual Assault Crisis Center'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.

AMGL, P.C.

Grand Island, Nebraska

October 10, 2025

SPOUSE ABUSE/SEXUAL ASSAULT CRISIS CENTER

**STATEMENTS OF ASSETS, LIABILITIES, AND NET ASSETS -
MODIFIED CASH BASIS**

June 30,

	<u>2025</u>	<u>2024</u>
CURRENT ASSETS		
Cash	\$ 40,347	\$ 12,474
Deposit on pickle cards	-	1,000
	<hr/>	<hr/>
Total current assets	40,347	13,474
 PROPERTY, PLANT, AND EQUIPMENT (note A3)		
Equipment and furniture	32,101	29,468
Leasehold improvements	49,906	49,906
Less accumulated depreciation	(45,423)	(37,551)
Net property and equipment	<hr/> 36,584	<hr/> 41,823
 TOTAL ASSETS	 <hr/> <u>\$ 76,931</u>	 <hr/> <u>\$ 55,297</u>
 LIABILITIES		
Payroll taxes and employee withholdings payable	\$ 1,534	\$ 1,100
Credit card liabilities	1,922	5,141
Line of credit (note G)	53,300	77,700
	<hr/>	<hr/>
Total liabilities	56,756	83,941
 NET ASSETS		
Without donor restrictions	<hr/> 20,175	<hr/> (28,644)
	<hr/>	<hr/>
Total liabilities and net assets	<hr/> <u>\$ 76,931</u>	<hr/> <u>\$ 55,297</u>

See notes to financial statements.

SPOUSE ABUSE/SEXUAL ASSAULT CRISIS CENTER

**STATEMENTS OF SUPPORT, REVENUE, EXPENSES, AND OTHER
CHANGES IN NET ASSETS - MODIFIED CASH BASIS**

Years ended June 30,

	<u>2025</u>	<u>2024</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
REVENUE		
Victims of Crime Act (VOCA)	\$ 166,026	\$ 186,990
Violence Against Women Act (VAWA)	67,438	5,158
Health and Human Services (HHS)		
Family Violence Prevention & Services (FVPSA)	34,056	56,754
Domestic Violence (PfDA)	25,203	57,566
United Way of South Central Nebraska (UW)	39,500	36,000
Hastings Community Foundation	670	500
Greater Grand Island Community Foundation	2,500	-
Sexual Assault Services Programming (SASP)	17,605	17,724
Nebraska Homeless Assistance Program (NHAP)	15,028	38,464
Local government support	12,500	8,250
Men's education group	2,400	4,555
In-kind Donations	10,318	-
Donations	229,033	106,828
Fundraisers	61,219	46,134
Miscellaneous income	280	100
Total revenues	<u>683,776</u>	<u>565,023</u>
EXPENSES		
Personnel expenses	426,005	460,154
Client care expenses	60,763	62,179
Other expenses	140,317	144,107
Depreciation expense	7,872	7,045
Total supporting service expenses	<u>634,957</u>	<u>673,485</u>
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	48,819	(108,462)
Net assets without donor restrictions, beginning of year	<u>(28,644)</u>	<u>79,818</u>
Net assets without donor restrictions, end of year	<u>\$ 20,175</u>	<u>\$ (28,644)</u>

See notes to financial statements.

2024

Program Services	Management and General	Fundraising	Total
\$ 317,824	\$ 52,162	\$ 39,003	\$ 408,989
31,222	4,977	3,819	40,018
7,469	2,282	1,396	11,147
<u>356,515</u>	<u>59,421</u>	<u>44,218</u>	<u>460,154</u>
1,552	-	-	1,552
6,043	-	-	6,043
2,759	-	-	2,759
129	-	-	129
32,820	-	-	32,820
533	-	-	533
18,343	-	-	18,343
<u>62,179</u>	<u>-</u>	<u>-</u>	<u>62,179</u>
-	6,602	-	6,602
1,298	-	-	1,298
12,808	-	-	12,808
11,966	2,992	-	14,958
-	-	3,108	3,108
-	-	20,874	20,874
1,925	-	-	1,925
5,711	-	-	5,711
-	-	13,757	13,757
-	3,573	-	3,573
7,016	1,754	-	8,770
1,849	-	-	1,849
43,805	-	-	43,805
5,069	-	-	5,069
<u>91,447</u>	<u>14,921</u>	<u>37,739</u>	<u>144,107</u>
7,045	-	-	7,045
<u>\$ 517,186</u>	<u>\$ 74,342</u>	<u>\$ 81,957</u>	<u>\$ 673,485</u>

See notes to financial statements.

WUUSE ABUSE/SEXUAL ASSAULT CRISIS CENTER

NOTES TO FINANCIAL STATEMENTS

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of Activities

The mission of the Spouse Abuse/Sexual Assault (SASA) Crisis Center, Inc. is to be a source of help, hope, safety and inspiration to survivors of domestic and sexual violence. SASA embraces and focuses on the story of each individual with deep concern and care in order to understand, facilitate, advocate and support. SASA does prevention and intervention work as well as recruiting the efforts of the communities served to help stop violence. SASA works in collaboration with victims, their families, and their communities to ensure their safety.

SASA provides a 24-hour hotline, emergency shelter, emergency transportation, hospital advocacy, legal advocacy, protection orders, ongoing support and community education to counties in South Central Nebraska. All services provided to victims by SASA are free and confidential.

The Organization began doing business as enCourage Advocacy Center in April 2021.

2. Basis of Accounting

The Organization prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). That basis differs from GAAP primarily because the Organization does not recognize grants and contributions receivable or accounts payable to vendors, except for accrued payroll taxes. Notes payable are recognized as amounts that remain to be paid. Capitalized costs of property and equipment and related depreciation expense are also recognized as modifications. Right of use assets and lease liabilities as defined by FASB Accounting Standards Codification 842, *Leases*, are not reflected in the accompanying modified cash basis financial statements. These modified cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting.

SPOUSE ABUSE/SEXUAL ASSAULT CRISIS CENTER

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Property and Equipment

It is the Organization's policy to capitalize property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment are capitalized at cost. Major improvements are capitalized, while replacements, maintenance, and repairs that do not improve or extend the life of the respective assets are charged to expense as incurred. Donations of property and equipment are recorded as contributions at their estimated fair market value on date of receipt.

Depreciation is provided on a straight-line basis over the estimated useful lives of the respective assets as follows:

Furniture and equipment	5-10 years
Leasehold improvements	15 years

4. Contributions

The Organization accounts for contributions in accordance with the recommendations of the Financial Accounting Standards Board in SFAS Codification Standards regarding *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS Codification Standards, contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions.

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. In kind donations with a value of \$10,318 were received in 2025 for items auctioned at a fundraising event.

Donor contributions whose restrictions are met in the same reporting period are reported as without donor restrictions support.

SPOUSE ABUSE/SEXUAL ASSAULT CRISIS CENTER

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Estimates

Management uses estimates and assumptions in preparing the financial statements. Those estimates and assumptions affect the reported amounts of depreciation and accumulated depreciation. Actual results could differ from those estimates.

6. Financial Statement Presentation

Under the *Financial Statements of Not-for-Profit Organizations* topic of the FASB accounting standards codification, SASA is required to report information regarding its financial position and activities according to two classes of net assets (net assets with donor restrictions and net assets without donor restrictions) based upon the existence or absence of donor-imposed restrictions.

7. Income Taxes

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. As such, income earned in the performance of its exempt purpose is not subject to income tax. Any income earned through activities not related to its exempt purpose is subject to income tax at normal corporate rates. The Organization files Form 990, "Return of Organization Exempt from Income Tax," on a fiscal year basis. SASA is required to file Form 990T "Exempt Organization Business Income Tax Return," for the income generated by pickle cards.

The Organization's Federal Exempt Organization Income Tax Returns (Form 990 and Form 990T) for the years ended June 30, 2024, 2023, and 2022 are subject to examination by the IRS, generally for three years after they were filed.

8. Revenue and Revenue Recognition

The Organization's primary source of revenue is federal and state grants. Majority of the grant revenue is earned based on reimbursements. All revenue is recorded as it is collected in accordance with the modified cash basis of accounting.

SPOUSE ABUSE/SEXUAL ASSAULT CRISIS CENTER

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025 and 2024

NOTE B - COMMITMENTS

On May 23, 2017, the Organization entered into a ten-year lease for additional office and storage space. The lease calls for monthly payments of \$1,714 effective January 1, 2018 and expires December 31, 2027.

On April 1, 2020, the Organization entered into a 36-month lease for additional office space. The lease payments are \$650 monthly effective April 1, 2020 and expire March 31, 2023. The lease renewed March 31, 2023 and expires March 31, 2026 and the lease payments are \$700.

Total lease expense for the years ended June 30, 2025 and 2024, was \$28,968 and \$31,440, respectively.

Future commitments under these operating leases:

<u>Year Ending June 30,</u>	<u>Amount</u>
2026	\$ 26,168
2027	20,568
2028	<u>8,570</u>
	<u>\$ 55,306</u>

NOTE C - RETIREMENT PLAN

Spouse Abuse/Sexual Assault Crisis Center provides a SIMPLE IRA retirement plan for full time employees after 90 days or more of continuous employment. The Organization will contribute 2% of the employee's gross earnings. In addition, eligible employees may elect to make salary deferrals. The Organization's contributions to the plan were \$6,810 and \$7,743 for the years ended June 30, 2025 and 2024, respectively.

SPOUSE ABUSE/SEXUAL ASSAULT CRISIS CENTER

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025 and 2024

NOTE D - CONCENTRATION OF RISK

The Organization receives funds under various federal and state grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that it has complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE E - RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization purchases commercial insurance to minimize the effect of possible exposure to these risks. There have been no significant reductions in insurance coverage from coverage in the prior year. During the past three fiscal years, there have been no settlements exceeding the amount of the Organization's insurance coverage.

NOTE F - FUNCTIONAL ALLOCATION OF EXPENSE

The costs of providing various services have been summarized on the functional basis in the Statements of Functional Expenses. Costs that are directly related to the Organization's specific programs have been recorded as a direct expense and included as program services. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied based on management estimates.

NOTE G - LINE OF CREDIT

On July 12, 2022, the Organization established a \$100,000 operating line of credit with Five Points Bank of Hastings. The line bears interest of 8.5 percent and matures on August 1, 2025. As of June 30, 2025, \$53,300 had been drawn on this line of credit decreasing from \$77,700 for June 30, 2024.

SPOUSE ABUSE/SEXUAL ASSAULT CRISIS CENTER

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025 and 2024

NOTE H – LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

Financial assets available for general expenditure are as follows as of June 30, 2025

	<u>2025</u>	<u>2024</u>
Financial assets available for general expenditure	<u>\$ 40,347</u>	<u>\$ 12,474</u>

As part of its liquidity management, the Organization has a goal to maintain financial assets, which includes cash on hand, to meet three months of normal operating expense, which would be approximately \$145,000 based on the actual expenditures for the year ended June 30, 2025. In addition to the above assets, the Organization has available a \$46,700 operating line of credit and receivables of \$103,533 on grant contracts for expenditures reported for the year ended June 30, 2025 that were reimbursed in July and August 2025.

NOTE I - SUBSEQUENT EVENTS

In August 2025, a 2014 Ford Explorer was purchased for \$8,852.

Management has evaluated subsequent events through October 10, 2025, the date on which the financial statements were available for issue.