

EXTENDED TO AUGUST 17, 2026

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning OCT 1, 2024 and ending SEP 30, 2025

B Check if applicable: C Name of organization: ADULTS & CHILDRENS ALLIANCE, INC. D Employer identification number: 41-1406591 E Telephone number: 651-481-9320 G Gross receipts \$: 2,778,469. H(a) Is this a group return for subordinates? Yes No H(b) Are all subordinates included? Yes No H(c) Group exemption number: J Website: ACAINC.ORG K Form of organization: X Corporation L Year of formation: 1981 M State of legal domicile: MN

Part I Summary

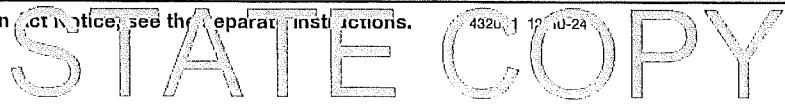
Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, membership counts, revenue breakdown, expenses, and net assets.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer LISA DUNLAP, EXECUTIVE DIRECTOR Date 4.1.26. Preparer: MARIE A. PRIMUS, CPA Date 03/17/26 PTIN P01272184. Firm: CREATIVE PLANNING TAX, LLC 220 PARK AVE S ST. CLOUD, MN 56301 Phone no. 320-251-7010

May the IRS discuss this return with the preparer shown above? See instructions X Yes No



Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: TO BE A SOURCE OF PUBLIC EDUCATION; INFORMATION, SERVICES, AND RESEARCH REGARDING PARENTS, FAMILIES, CHILDREN, AND TO THOSE PERSONS AND ORGANIZATIONS WHO PROVIDE SERVICES TO THEM; BY PROVIDING SERVICES WHICH FACILITATES PSYCHOLOGICAL AND PHYSICAL DEVELOPMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,735,402. including grants of \$ 2,262,478.) (Revenue \$) ADULTS & CHILDREN'S ALLIANCE (ACA) HAS BEEN IN PARTNERSHIP WITH THE USDA CHILD AND ADULTS FOOD CARE PROGRAM SINCE 1981. FOR 42 YEARS ACA HAS GONE INTO HOMES ACROSS MINNESOTA TO PROVIDE EDUCATION, TRAINING, AND REIMBURSEMENT FOR THE FEDERAL CACFP PROGRAM. ADULT'S & CHILDREN'S ALLIANCE IS A NON-PROFIT PROVIDING SERVICES AROUND NUTRITIONAL EDUCATION, SAFETY TRAINING, AND PRODUCTS FOR LICENSED HOME DAYCARES, PARENTS, AND COMMUNITIES THROUGHOUT MINNESOTA THAT SERVE CHILDREN. DURING THIS FISCAL YEAR, OUR PROGRAM ADVISORS HAVE RETURNED TO PROVIDING IN-HOME EDUCATION AND TRAINING. ALL PROVIDERS ARE USING ELECTRONIC FILING SYSTEMS EXCEPT TWO, INCREASING EFFICIENCIES. WE CONTINUE TO INCREASE INTERNET USAGE BY PROVIDING HOTSPOTS TO OUR PROVIDERS AND USING IPADS TO COMPLETE WORK IN-PERSON, IN REAL-TIME.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 2,735,402.

Part IV Checklist of Required Schedules

| | Yes | No |
|--|-----|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> | | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | | X |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> | X | |
| b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> | | X |
| c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> | | X |
| d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> | X | |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | X | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | | X |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | | X |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i> | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | | X |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | | X |

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, controlled entities, and contributions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

| | | Yes | No |
|----|--|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | | |
| 1b | Enter the number of voting members included on line 1a, above, who are independent | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | X |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | | X |
| 7b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| 8a | a The governing body? | X | |
| 8b | b Each committee with authority to act on behalf of the governing body? | | X |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O | | X |

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

| | | Yes | No |
|-----|--|-----|----|
| 10a | Did the organization have local chapters, branches, or affiliates? | | X |
| 10b | b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | X | |
| 11b | b Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | X | |
| 12b | b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| 12c | c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done | X | |
| 13 | Did the organization have a written whistleblower policy? | X | |
| 14 | Did the organization have a written document retention and destruction policy? | X | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| 15a | a The organization's CEO, Executive Director, or top management official | | X |
| 15b | b Other officers or key employees of the organization | | X |
| 15c | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | | X |
| 16b | b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | | |

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MN
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records
LISA DUNLAP - 651-203-2028
10 YORKTON COURT, ST PAUL, MN 55117

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
|---|--|----------------------|--|--------------------------------------|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | |
| | b Membership dues | 1b | | | |
| | c Fundraising events | 1c | | | |
| | d Related organizations | 1d | | | |
| | e Government grants (contributions) | 1e | 2,746,205. | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 2,250. | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ | | |
| | h Total. Add lines 1a-1f | | 2,748,455. | | |
| Program Service Revenue | 2 a | Business Code | | | |
| | b | | | | |
| | c | | | | |
| | d | | | | |
| | e | | | | |
| | f All other program service revenue | | | | |
| | g Total. Add lines 2a-2f | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 12. | | 12. |
| | 4 Income from investment of tax-exempt bond proceeds | | | | |
| | 5 Royalties | | | | |
| | 6 a Gross rents | 6a | (i) Real (ii) Personal | | |
| | b Less: rental expenses | 6b | | | |
| | c Rental income or (loss) | 6c | | | |
| | d Net rental income or (loss) | | | | |
| | 7 a Gross amount from sales of assets other than inventory | 7a | (i) Securities (ii) Other | | |
| | b Less: cost or other basis and sales expenses | 7b | 29,788. 25,853. | | |
| | c Gain or (loss) | 7c | 3,935. | | |
| | d Net gain or (loss) | | 3,935. | | 3,935. |
| | 8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | |
| | b Less: direct expenses | 8b | | | |
| | c Net income or (loss) from fundraising events | | | | |
| | 9 a Gross income from gaming activities. See Part IV, line 19 | 9a | | | |
| b Less: direct expenses | 9b | | | | |
| c Net income or (loss) from gaming activities | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | 10a | 214. | | | |
| b Less: cost of goods sold | 10b | 181. | | | |
| c Net income or (loss) from sales of inventory | | 33. | | 33. | |
| Miscellaneous Revenue | 11 a | Business Code | | | |
| | b | | | | |
| | c | | | | |
| | d All other revenue | | | | |
| | e Total. Add lines 11a-11d | | | | |
| 12 Total revenue. See instructions | | 2,752,435. | 0. | 0. | 3,980. |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 2,262,478. | 2,262,478. | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 88,991. | 86,006. | 2,985. | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 225,911. | 217,595. | 8,316. | |
| 8 Pension plan accruals and contributions (Include section 401(k) and 403(b) employer contributions) | 1,567. | 1,567. | | |
| 9 Other employee benefits | 10,133. | 10,133. | | |
| 10 Payroll taxes | 23,609. | 22,684. | 925. | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 21,150. | 18,315. | 2,835. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 814. | | 814. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) | 44,659. | 44,474. | 185. | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 15,565. | 15,321. | 244. | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 31,939. | 31,620. | 319. | |
| 17 Travel | 17,175. | 16,247. | 928. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | 5,284. | 5,231. | 53. | |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) | | | | |
| a EQUIPMENT RENTAL & MAIN | 4,360. | 3,494. | 866. | |
| b | | | | |
| c | | | | |
| d | | | | |
| e All other expenses | 1,156. | 237. | 919. | |
| 25 Total functional expenses. Add lines 1 through 24e | 2,754,791. | 2,735,402. | 19,389. | 0. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

| | | (A) Beginning of year | | (B) End of year | |
|--|--|---|----------|--------------------|----------|
| Assets | 1 | Cash - non-interest-bearing | 22,437. | 1 | 19,815. |
| | 2 | Savings and temporary cash investments | 63,718. | 2 | 62,659. |
| | 3 | Pledges and grants receivable, net | 220,690. | 3 | 228,088. |
| | 4 | Accounts receivable, net | | 4 | |
| | 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | 323. | 8 | 142. |
| | 9 | Prepaid expenses and deferred charges | 51. | 9 | 53. |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 26,428. | | |
| | 10b | Less: accumulated depreciation | 26,428. | | |
| | | | 0. | 10c | 0. |
| | 11 | Investments - publicly traded securities | 161,120. | 11 | 164,131. |
| | 12 | Investments - other securities. See Part IV, line 11 | | 12 | |
| | 13 | Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| 15 | Other assets. See Part IV, line 11 | 79,618. | 15 | 46,772. | |
| 16 | Total assets. Add lines 1 through 15 (must equal line 33) | 547,957. | 16 | 521,660. | |
| Liabilities | 17 | Accounts payable and accrued expenses | 14,577. | 17 | 18,942. |
| | 18 | Grants payable | 185,589. | 18 | 187,368. |
| | 19 | Deferred revenue | 73,031. | 19 | 45,589. |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 80,514. | 25 | 48,192. |
| | 26 | Total liabilities. Add lines 17 through 25 | 353,711. | 26 | 300,091. |
| | Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| 27 | | Net assets without donor restrictions | 194,246. | 27 | 221,569. |
| 28 | | Net assets with donor restrictions | | 28 | |
| Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | | |
| 29 | | Capital stock or trust principal, or current funds | | 29 | |
| 30 | | Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| 31 | | Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| 32 | Total net assets or fund balances | 194,246. | 32 | 221,569. | |
| 33 | Total liabilities and net assets/fund balances | 547,957. | 33 | 521,660. | |

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

| | | | |
|----|--|----|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 2,752,435. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,754,791. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -2,356. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 194,246. |
| 5 | Net unrealized gains (losses) on investments | 5 | 29,679. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 221,569. |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

| | | Yes | No |
|----|--|-----|----|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other | | |
| | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | X |
| | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: | | |
| | <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | |
| b | Were the organization's financial statements audited by an independent accountant? | X | |
| | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: | | |
| | <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | X | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | X | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | X | |

Form 990 (2024)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 2876057. | 3335682. | 3380275. | 2764853. | 2748455. | 15105322. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 2876057. | 3335682. | 3380275. | 2764853. | 2748455. | 15105322. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 15105322. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 | 2876057. | 3335682. | 3380275. | 2764853. | 2748455. | 15105322. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 65. | 53. | 23,053. | 10,084. | 12. | 33,267. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 15138589. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 2,360. |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | | |
|---|----|-------|-------------------------------------|
| 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) | 14 | 99.78 | % |
| 15 Public support percentage from 2023 Schedule A, Part II, line 14 | 15 | 99.78 | % |
| 16a 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | | <input checked="" type="checkbox"/> |
| b 33 1/3% support test - 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | | <input type="checkbox"/> |
| 17a 10% -facts-and-circumstances test - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | | <input type="checkbox"/> |
| b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | | <input type="checkbox"/> |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | | <input type="checkbox"/> |

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

| | | |
|--|----|---|
| 15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2023 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|----|---|
| 17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2023 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*
- 3b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*
- 3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- 4b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- 4c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*
- 5b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- 5c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*
- 9b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*
- 9c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*
- 10b Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*

| | Yes | No |
|-----|-----|----|
| 1 | | |
| 2 | | |
| 3a | | |
| 3b | | |
| 3c | | |
| 4a | | |
| 4b | | |
| 4c | | |
| 5a | | |
| 5b | | |
| 5c | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9a | | |
| 9b | | |
| 9c | | |
| 10a | | |
| 10b | | |

Part IV Supporting Organizations (continued)

| | Yes | No |
|--|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | | |
| b A family member of a person described on line 11a above? | | |
| c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i> | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i> | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i> | | |
| 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i> | | |

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a The organization satisfied the Activities Test. Complete line 2 below.

b The organization is the parent of each of its supported organizations. Complete line 3 below.

c The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*

b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

| | Yes | No |
|-----------|-----|----|
| 2a | | |
| 2b | | |
| 3a | | |
| 3b | | |

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | |
| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |
| Section C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.85 of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

| Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) | | Current Year |
|---|---|--------------|
| Section D - Distributions | | |
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions. | 8 |
| 9 | Distributable amount for 2024 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2024 | (iii) Distributable Amount for 2024 |
|---|---|--|---|
| 1 | Distributable amount for 2024 from Section C, line 6 | | |
| 2 | Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions. | | |
| 3 | Excess distributions carryover, if any, to 2024 | | |
| a | From 2019 | | |
| b | From 2020 | | |
| c | From 2021 | | |
| d | From 2022 | | |
| e | From 2023 | | |
| f | Total of lines 3a through 3e | | |
| g | Applied to under distributions of prior years | | |
| h | Applied to 2024 distributable amount | | |
| i | Carryover from 2019 not applied (see instructions) | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | |
| 4 | Distributions for 2024 from Section D, line 7: \$ | | |
| a | Applied to underdistributions of prior years | | |
| b | Applied to 2024 distributable amount | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | |
| 5 | Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | |
| 6 | Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | |
| 7 | Excess distributions carryover to 2025. Add lines 3j and 4c. | | |
| 8 | Breakdown of line 7: | | |
| a | Excess from 2020 | | |
| b | Excess from 2021 | | |
| c | Excess from 2022 | | |
| d | Excess from 2023 | | |
| e | Excess from 2024 | | |

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Lined area for supplemental information.

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
 Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 Attach to Form 990.

OMB No. 1545-0047

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Name of the organization **ADULTS & CHILDRENS ALLIANCE, INC.** Employer identification number **41-1406591**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

| | (a) Donor advised funds | (b) Funds and other accounts |
|--|-------------------------|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included on line 2a | 2c |
| d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register | 2d |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$ _____

(ii) Assets included in Form 990, Part X \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|------------------------------|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 3b

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 26,428. | 26,428. | 0. |
| e Other | | | | |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) | | | | 0. |

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) | | |

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) | | |

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|---|----------------|
| (1) RIGHT-OF-USE ASSETS - OPERATING LEASES | 41,440. |
| (2) RIGHT-OF-USE ASSETS - FINANCE LEASES | 5,332. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) | 46,772. |

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) OPERATING LEASES | 42,691. |
| (3) FINANCE LEASES | 5,501. |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 48,192. |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

ADULTS & CHILDRENS ALLIANCE, INC.

Employer identification number

41-1406591

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE NO COMMITTEES WITH THE AUTHORITY TO ACT ON BEHALF OF THE
GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 WILL BE REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS PRIOR
TO BEING FILED WITH THE IRS.

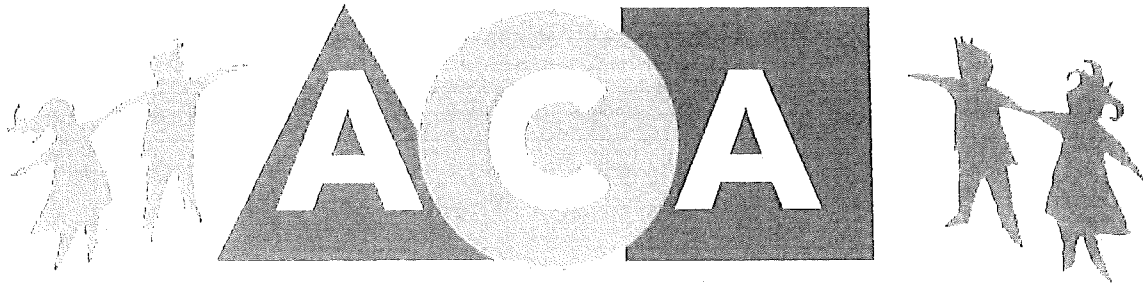
FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES
COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICY BY REQUIRING ALL OFFICERS,
DIRECTORS, AND KEY EMPLOYEES TO COMPLETE AND SUBMIT AN ANNUAL DISCLOSURE OF
ANY POTENTIAL CONFLICTS OF INTEREST. THESE DISCLOSURES ARE REVIEWED BY
MANAGEMENT AND ANY IDENTIFIED CONFLICTS ARE ADDRESSED IN ACCORDANCE WITH
THE ORGANIZATION'S POLICY.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST FOR
THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).

COPY FOR STATE



Adults' & Children's Alliance

Financial Statements

September 30, 2024 and 2023

Adults & Childrens Alliance, Inc.
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Independent Auditor's Report

Board of Directors
Adults & Childrens Alliance, Inc.
St. Paul, Minnesota

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Adults & Childrens Alliance, Inc., which comprise the statements of financial position as of September 30, 2024 and 2023, 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 accompanying financial statements present fairly, in all material respects, the financial position of Adults & Childrens Alliance, Inc. as of September 30, 2024 and 2023, and the changes in its net assets and its 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 audits in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Adults & Childrens Alliance, Inc. 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Adults & Childrens Alliance, Inc.'s ability to continue as a going concern for one year after the date that the financial statements were 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 GAAS 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 GAAS 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 Adults & Childrens Alliance, 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 Adults & Childrens Alliance, 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 schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2025, on our consideration of Adults & Childrens Alliance, 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 Adults & Childrens Alliance, 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 Adults & Childrens Alliance, Inc.'s internal control over financial reporting and compliance.

BerganKDV, Ltd.

St. Cloud, Minnesota
March 19, 2025

Adults & Childrens Alliance, Inc.
Statements of Financial Position
As of September 30, 2024 and 2023

| | 2024 | 2023 |
|--|------------|------------|
| Assets | | |
| Cash | \$ 86,155 | \$ 111,907 |
| Investments | 161,120 | 123,529 |
| Grants receivable | 220,690 | 220,883 |
| Right-of-use assets - operating leases | 71,173 | 9,638 |
| Right-of-use assets - financing leases | 8,445 | 1,862 |
| Other assets | 374 | 869 |
| Total assets | \$ 547,957 | \$ 468,688 |
| Liabilities and Net Assets | | |
| Liabilities | | |
| Accounts payable | \$ 1,338 | \$ 2,732 |
| Providers payable | 185,589 | 181,854 |
| Operating leases | 72,000 | 9,709 |
| Finance leases | 8,514 | 2,268 |
| Other accrued liabilities | 13,239 | 14,364 |
| Refundable advances | 73,031 | 82,244 |
| Total liabilities | 353,711 | 293,171 |
| Net assets | | |
| Without donor restrictions | 194,246 | 175,517 |
| Total liabilities and net assets | \$ 547,957 | \$ 468,688 |

See notes to financial statements.

Adults & Childrens Alliance, Inc.
Statements of Activities
Years Ended September 30, 2024 and 2023

| | 2024 | 2023 |
|--|--------------|--------------|
| Support and Revenues | | |
| Grant revenue | | |
| CACFP provider payments | \$ 2,320,176 | \$ 2,913,468 |
| CACFP administration reimbursements | 442,207 | 446,098 |
| Contributions | 2,470 | 16,315 |
| Sales of program products, net of direct costs | 119 | 675 |
| Investment return, net | 47,675 | 23,053 |
| Total support and revenues | 2,812,647 | 3,399,609 |
| Expenses | | |
| Program services | 2,770,944 | 3,357,988 |
| Management and general | 22,943 | 27,356 |
| Fundraising | 31 | - |
| Total expenses | 2,793,918 | 3,385,344 |
| Change in net assets | 18,729 | 14,265 |
| Net Assets | | |
| Beginning of year, as previously reported | 175,517 | 188,310 |
| Prior period adjustment | - | (27,058) |
| Beginning of year, restated | 175,517 | 161,252 |
| End of year | \$ 194,246 | \$ 175,517 |

Adults & Childrens Alliance, Inc.
Statement of Functional Expenses
Year Ended September 30, 2024

| | Program Services | Management and General | Fundraising | Total |
|---|----------------------------|---------------------------|---------------------|----------------------------|
| Salaries | \$ 273,444 | \$ 10,167 | \$ 31 | \$ 283,642 |
| Employee benefits | 19,806 | 1,085 | - | 20,891 |
| Payroll taxes | 24,117 | 915 | - | 25,032 |
| Provider payments | 2,320,245 | - | - | 2,320,245 |
| Contract services | 48,393 | 510 | - | 48,903 |
| Professional fees | 13,742 | 7,498 | - | 21,240 |
| Supplies | 688 | 194 | - | 882 |
| Telephone | 11,769 | 1,194 | - | 12,838 |
| Occupancy | 29,968 | 611 | - | 30,579 |
| Equipment rental and maintenance | 4,178 | (763) | - | 3,415 |
| Postage and shipping | 1,813 | 142 | - | 2,080 |
| Printing and design | 340 | 7 | - | 347 |
| Travel | 18,021 | - | - | 18,021 |
| Insurance | 4,092 | 72 | - | 4,164 |
| Cost of goods sold | 293 | - | - | 293 |
| Miscellaneous | 328 | 1,311 | - | 1,639 |
| Total | <u>2,771,237</u> | <u>22,943</u> | <u>31</u> | <u>2,794,211</u> |
| Less expenses on statement of activities netted with revenue | <u>(293)</u> | <u>-</u> | <u>-</u> | <u>(293)</u> |
| Total expenses | <u><u>\$ 2,770,944</u></u> | <u><u>\$ 22,943</u></u> | <u><u>\$ 31</u></u> | <u><u>\$ 2,793,918</u></u> |

See notes to financial statements.

Adults & Childrens Alliance, Inc.
Statement of Functional Expenses
Year Ended September 30, 2023

| | <u>Program Services</u> | <u>Management and General</u> | <u>Total</u> |
|-------------------------------------|-----------------------------|-----------------------------------|----------------------------|
| Salaries | \$ 264,328 | \$ 15,267 | \$ 279,596 |
| Employee benefits | 21,859 | 1,452 | 23,311 |
| Payroll taxes | 22,695 | 1,498 | 24,193 |
| Provider payments | 2,913,468 | - | 2,913,468 |
| Contract services | 51,960 | 1,163 | 53,123 |
| Professional fees | 13,110 | 2,690 | 15,800 |
| Supplies | 7,192 | 278 | 7,466 |
| Telephone | 9,563 | 548 | 10,111 |
| Occupancy | 28,000 | 1,474 | 29,474 |
| Equipment rental and maintenance | 7,282 | 229 | 7,511 |
| Postage and shipping | 2,469 | 292 | 2,761 |
| Printing and design | 2,791 | 80 | 2,872 |
| Travel | 8,857 | 10 | 8,867 |
| Insurance | 4,396 | 232 | 4,627 |
| Miscellaneous | 18 | 2,143 | 2,164 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total expenses | <u><u>\$ 3,357,988</u></u> | <u><u>\$ 27,356</u></u> | <u><u>\$ 3,385,344</u></u> |

Adults & Childrens Alliance, Inc.
Statements of Cash Flows
Years Ended September 30, 2024 and 2023

| | 2024 | 2023 |
|---|-----------|-------------|
| Cash Flows - Operating Activities | | |
| Change in net assets | \$ 18,729 | \$ (12,301) |
| Adjustments to reconcile change in net assets to net cash flows - operating activities | | |
| Amortization of right-of-use assets - operating leases | 21,093 | 28,104 |
| Amortization of right-of-use assets - financing leases | 10,748 | 3,956 |
| Net unrealized (gain) loss on investments | (47,601) | (23,011) |
| Change in operating assets and liabilities | | |
| Grants receivable | 193 | 73,565 |
| Other assets | 495 | 169 |
| Operating lease liabilities | (28,113) | (28,033) |
| Accounts payable | (1,394) | 2,732 |
| Providers payable | 3,735 | (76,915) |
| Other accrued liabilities | (1,125) | (1,640) |
| Refundable advances | (9,213) | 13,857 |
| Total adjustments | (51,182) | (7,216) |
| Net cash flows - operating activities | (32,453) | (19,517) |
| Cash Flows - Investing Activities | | |
| Withdrawal on investement | 10,010 | - |
| Cash Flows - Financing Activities | | |
| Payments on finance lease liabilities | (3,309) | (3,550) |
| Net change in cash and cash equivalents | (25,752) | (23,067) |
| Cash and Cash Equivalents | | |
| Beginning of year | 111,907 | 134,974 |
| End of year | \$ 86,155 | \$ 111,907 |
| Supplemental Disclosure of Cash Flow Information | | |
| Cash paid for amounts included in the measurement of lease liabilities | | |
| Operating cash outflows from finance leases | \$ 152 | \$ 183 |
| Financing cash outflows from finance leases | 3,335 | 4,116 |
| Operating cash outflows from operating leases | 30,160 | 28,997 |
| Supplemental Schedule of Noncash Investing and Financing Activities | | |
| ROU assets obtained in exchange for operating lease liabilities | \$ 90,404 | \$ 37,742 |
| ROU assets obtained in exchange for finance lease liabilities | 9,555 | 5,818 |

See notes to financial statements.

Adults & Childrens Alliance, Inc.
Notes to Financial Statements

NOTE 1 - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Adults & Childrens Alliance, Inc. (the Organization) is a nonprofit organization operating exclusively for charitable and educational purposes and incorporated in 1981 under the laws of the State of Minnesota. The purpose of the Organization is to be a source of public education, information, services and research regarding parents, families, children and those persons and organizations who provide services to them; by providing services which facilitate the psychological and physical development of individuals of all ages, with the expectation that the quality of life for all persons will be improved.

The Child and Adult Care Food Program (CACFP) is the major activity of the Organization. The program involves the sponsorship of approximately 359 licensed family childcare homes within the CACFP operated by the U.S. Department of Agriculture (USDA) and administered by the Minnesota Department of Education (MDE). The Organization is required to train, monitor, reimburse certain food costs, and maintain information supplied by the providers under the terms of the agreements.

Accounting Estimates

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

Investments

The Organization considers financial instruments with a maturity greater than three months to be investments. Investments are valued using fair value methods. Net investment return is reported on the statement of activities and consists of interest and dividend income, realized and unrealized gains and losses, less external and direct internal investment expenses.

Investments are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that change in the values of investment securities will occur in the near term and that such changes could materially affect the investment balance.

Grants Receivable

Grants receivable are government and pass-through grants received subsequent to September 30, 2024 and 2023, and specifically allocated to the Organization's operations for 2024 and 2023. No allowance is deemed necessary due to the nature of the government grants.

Concentrations

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of grant receivables and revenue.

The Organization receives substantially all of its support from MDE. A significant reduction in the level of this support could have a major effect on the Organization's programs, activities, and ability to leverage other federal and private grants. Revenue from MDE comprises 98% and 99% of total support and revenue for 2024 and 2023 respectively, and the entire balance of grants receivable for the years ended September 30, 2024 and 2023.

Adults & Childrens Alliance, Inc.
Notes to Financial Statements

NOTE 1 - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equipment

Equipment is carried at cost, or fair value if donated, with depreciation computed under the straight-line method over the economic useful lives of the assets. The Organization follows the policy of capitalizing all property and equipment expenditures over \$1,000 and an estimated useful life over one year. The funding sources have a reversionary interest in the equipment purchased with grant funds. Dispositions and ownership of any proceeds are subject to funding source requirements.

Leases

The Organization recognizes a right-of-use (ROU) asset and lease liability for each operating and finance lease with a term greater than 12 months at the time of lease inception. The Organization does not record a ROU asset or lease liability for leases with an initial term of 12 months or less but continues to record rent expense on a straight-line basis over the lease term. Options to extend or terminate at the sole discretion of the Organization are included in the determination of lease term when they are reasonably certain to be exercised. The lease liability represents the present value of future lease payments over the lease term. The Organization has elected the practical expedients (1) to discount the lease liability using the risk-free rate for all classes of assets, (2) to use hindsight for assessing the lease term and impairment of the ROU asset, and (3) to not separate lease and non-lease components for all classes of assets.

Providers Payable

Providers payable represents amounts of claims submitted by providers after year end related to meals provided through September 30 and paid by the Organization in subsequent months upon receipt of funds from the granting agency.

Refundable Advances

Refundable advances includes advance payments for subsequent year CACFP administration reimbursements, allowed carryover of CACFP administrative funds not spent in the previous year (up to 10% of excess of administration rates times homes less actual administration expenditures) and carryover excess administration funds that are due back to the MDE.

Net Assets

Net assets, support and revenues 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 grantor restrictions.

Adults & Childrens Alliance, Inc.
Notes to Financial Statements

NOTE 1 - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets (continued)

Net Assets With Donor Restrictions

Net assets subject to donor or 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. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, 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.

Revenue Recognition

The majority of the Organization's revenue is in the form of federal grants connected to its sponsorship of the CACFP. Sponsors of the CACFP receive both administrative reimbursements and meal payments for disbursement to providers which are conditioned upon the incurrence of allowable qualifying expenses. The Organization recognizes these reimbursements as revenue when expenditures in compliance with program provisions have been incurred and approved by the MDE on behalf of the USDA. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Organization was awarded cost-reimbursement grants of approximately \$460,000 for administrative reimbursements that have not been recognized as of September 30, 2024 and 2023, because qualifying expenditures have not yet been incurred, with an advance payment of \$25,000 each year, recognized in the statement of financial position as a refundable advance.

Contributions and grants are recognized when cash, securities, or other assets, an unconditional promise to give, or notification of an irrevocable beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Functional Allocation of Expenses

The costs of providing the program and supporting services have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited and are based on an estimate of full-time employees for occupancy, contracted services, etc. Estimates of actual usage is used to allocate postage and supplies. Salaries and benefits are based on time spent.

Tax Status

The Organization is a nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes pursuant to Section 501(a) of the Code.

Adults & Childrens Alliance, Inc.
Notes to Financial Statements

NOTE 1 - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Organization has evaluated subsequent events through March 19, 2025, the date which the financial statements were available to be issued.

NOTE 2 - 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 of the following as of September 30, 2024 and 2023:

| | 2024 | 2023 |
|--|------------|------------|
| Cash | \$ 86,155 | \$ 111,907 |
| Investments | 161,120 | 123,529 |
| Grants receivable | 220,690 | 220,883 |
| Total financial assets available for general expenditure | \$ 467,965 | \$ 456,319 |

The Organization structures its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, as part of its liquidity management, the Organization invests cash in excess of daily requirements in various short-term investments.

NOTE 3 - FAIR VALUE MEASUREMENTS

The fair value measurement accounting literature establishes a valuation hierarchy for disclosure of the inputs to valuation used to measure fair value. This hierarchy prioritizes the inputs into three broad levels as follows:

- Level 1: Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Inputs are quoted prices for similar assets and liabilities in active markets or inputs that are observable, either directly or indirectly through market corroboration, for substantially the full term of the financial instrument.
- Level 3: Inputs are unobservable inputs based on the Organization's own assumptions used to measure assets and liabilities at fair value.

A financial asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement.

The Organization's investments consist of mutual funds, which are measured at fair value based on quoted market prices on active exchanges and as such classified as Level 1.

Adults & Childrens Alliance, Inc.
Notes to Financial Statements

NOTE 4 - RETIREMENT PLAN

Employees of the Organization participate in a defined contribution retirement plan covering substantially all employees. Under the plan, the Organization matches 50% on the first 3% of a participant's eligible compensation. The plan also allows for discretionary profit-sharing contributions. There were no profit sharing contributions for the years ended 2024 and 2023. The Organization made matching contributions of \$3,521 and \$3,417, respectively, for 2024 and 2023.

NOTE 5 - LEASES

The Organization has operating and finance lease agreements for office space, storage, and various equipment. Payments under these lease arrangements are fixed.

Lease costs for the year ended September 30, 2024 were as follows:

| | <u>2024</u> | <u>2023</u> |
|-----------------------------------|----------------------|----------------------|
| Finance lease costs, amortization | \$ 3,086 | \$ 4,116 |
| Finance lease costs, interest | 178 | 183 |
| Operating lease costs | 30,916 | 29,068 |
| Variable costs | <u>672</u> | <u>1,238</u> |
| Total lease costs | <u>\$ 34,852</u> | <u>\$ 34,605</u> |

Weighted average discount rate and weighted average remaining lease terms for the years ended September 30, 2024 and 2023 were as follows:

| | <u>2024</u> | <u>2023</u> |
|---|-------------|-------------|
| Weighted average discount rate, operating leases | 3.75% | 4.25% |
| Weighted average discount rate, finance leases | 4.67% | 4.06% |
| Weighted average remaining lease term, operating leases | 16 months | 4 months |
| Weighted average remaining lease term, finance leases | 20 months | 9 months |

Adults & Childrens Alliance, Inc.
Notes to Financial Statements

NOTE 5 - LEASES (CONTINUED)

Future minimum lease payments under non-cancellable lease agreements are as follows:

| | <u>Finance</u> | <u>Operating</u> |
|------------------------------------|-----------------|------------------|
| 2025 | \$ 3,334 | \$ 31,416 |
| 2026 | 3,334 | 32,673 |
| 2027 | <u>2,379</u> | <u>11,032</u> |
| Total lease payments | 9,047 | 75,121 |
| Less amounts representing interest | <u>533</u> | <u>3,121</u> |
| Present value of lease liabilities | <u>\$ 8,514</u> | <u>\$ 72,000</u> |

NOTE 6 - CONTINGENCY

The Organization operates in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, the USDA and MDE. Such administrative directives, rules, and regulations are subject to change by an act of congress or an administrative change mandated by USDA or MDE. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. To the extent that any expenditures are disallowed, a liability to the respective federal or state agency could result.

NOTE 7 - PRIOR PERIOD ADJUSTMENT

During the year ended September 30, 2024, the Organization determined that a recovery of 2020 and 2022 carryover funds should not have been a receivable/asset as of September 30, 2023 as they were collected in 2023. The Organization also noted carryover funds for 2019 and 2023 and other accrued expenses were not properly recorded. The correction resulted in the following restatements.

| | <u>Original Balance</u> | <u>Adjustments</u> | <u>Restated Balance</u> |
|-------------------------------------|-------------------------|--------------------|-------------------------|
| September 30, 2023 | | | |
| Other assets | \$ 23,718 | \$ (22,849) | \$ 869 |
| Total assets | 491,537 | (22,849) | 468,688 |
| Other accrued expenses | 12,333 | 2,031 | 14,364 |
| Refundable advances | 75,672 | 6,572 | 82,244 |
| Total liabilities | 284,568 | 8,603 | 293,171 |
| Total net assets | 206,969 | (31,452) | 175,517 |
| CACFP administration reimbursements | 450,492 | (4,394) | 446,098 |
| Total support and revenues | 3,404,003 | (4,394) | 3,399,609 |
| Total change in net assets | 18,659 | (4,394) | 14,265 |
| Beginning of year net assets | 188,310 | (27,058) | 161,252 |

SUPPLEMENTARY INFORMATION

Adults & Childrens Alliance, Inc.
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2024

| Federal Grantor / Pass-Through Grantor / Program or Cluster Title / Project Name | Assistance Listing Number | Pass-Through Entity Identifying Number | Expenditures |
|--|---------------------------------|---|----------------------------|
| U.S. Department of Agriculture | | | |
| Pass through from Minnesota Department of Education Child and Adult Care Food Program | 10.558 | 8-013-503-4 | <u>\$ 2,762,383</u> |
| Total expenditures of federal awards | | | <u><u>\$ 2,762,383</u></u> |

Adults & Childrens Alliance, Inc.
Notes to Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Adults & Childrens Alliance, Inc. under programs of the federal government for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of Adults & Childrens Alliance, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Adults & Childrens Alliance, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting, which conform to accounting principles generally accepted in the United States of America. 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 reimbursement.

NOTE 3 - INDIRECT COST RATE

Adults & Childrens Alliance, Inc. as a sponsor serving licensed family childcare homes is not allowed the option to use the 10-percent de minimis indirect cost rate.



**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***

Board of Directors
Adults & Childrens Alliance, Inc.
St. Paul, Minnesota

We have audited, 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, the financial statements of Adults & Childrens Alliance, Inc., which comprise the statement of financial position as of September 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated March 19, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Adults & Childrens Alliance, 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 Adults & Childrens Alliance, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Adults & Childrens Alliance, 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 Adults & Childrens Alliance, Inc. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify deficiency in internal control, described in the schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Adults & Childrens Alliance, 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*.

Adults & Childrens Alliance, Inc.'s Response to Finding

Adults & Childrens Alliance, Inc.'s response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Adults & Childrens Alliance, Inc.'s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 Adults & Childrens Alliance, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Adults & Childrens Alliance, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, Ltd.

St. Cloud, Minnesota
March 19, 2025



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

Board of Directors
Adults & Childrens Alliance, Inc.
St. Paul, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Adults & Childrens Alliance, 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 Adults & Childrens Alliance, Inc.'s major federal programs for the year ended September 30, 2024. Adults & Childrens Alliance, 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, Adults & Childrens Alliance, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Adults & Childrens Alliance, 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 Adults & Childrens Alliance, 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 provisions of contracts or grant agreements applicable to Adults & Childrens Alliance, 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 Adults & Childrens Alliance, 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 GAAS, *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 Adults & Childrens Alliance, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Adults & Childrens Alliance, 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 Adults & Childrens Alliance, 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 Adults & Childrens Alliance, 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 on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above 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.

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 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.

BerganKDV, Ltd.

St. Cloud, Minnesota
March 19, 2025

**Adults & Childrens Alliance, Inc
Schedule of Findings and Questioned Costs
Year Ended September 30, 2024**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major federal programs

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of Major Federal Programs

Assistance Listing No.: 10.558

Name of Federal Program or Cluster Child and Adult Care Food Program

Dollar threshold used to distinguish between type A and type B programs? \$750,000

Auditee qualified as low risk auditee? Yes