

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

CONTENTS

	Page
Independent Auditor's Report.....	1
Consolidated Statement of Financial Position	4
Consolidated Statement of Activities	5
Consolidated Statement of Functional Expenses.....	6
Consolidated Statement of Cash Flows	7
Notes to Consolidated Financial Statements	8
Supplementary Information	28
Consolidating Statement of Financial Position	29
Consolidating Statement of Activities.....	30
Schedule of Expenditures of Federal and Non-Federal Awards	31
Department of Social Services Form 12FFA	35



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

**AUDIT
AND
ASSURANCE**

INDEPENDENT AUDITOR'S REPORT

To the Boards of Directors
All for Kids Organization,
Children's Bureau Foundation,
Children's Bureau Palmdale, and
Raise A Child, Incorporated

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of All for Kids Organization, Children's Bureau Foundation, Children's Bureau Palmdale, and Raise A Child, Incorporated (collectively, the Organization), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2025, and the changes in its consolidated net assets and its consolidated cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 Consolidated Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the consolidated financial statements are available to be issued.

To the Boards of Directors
All for Kids Organization,
Children's Bureau Foundation,
Children's Bureau Palmdale, and
Raise A Child, Incorporated

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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.

Report on Summarized Comparative Information

We have previously audited the Organization's June 30, 2024 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated November 5, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

To the Boards of Directors
All for Kids Organization,
Children's Bureau Foundation,
Children's Bureau Palmdale, and
Raise A Child, Incorporated

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating statement of financial position, consolidating statement of activities, schedule of expenditures of federal and non-federal awards as required by the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Department of Social Services Form 12FFA are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated 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 December 15, 2025, on our consideration of the Organization'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 the Organization'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 the Organization's internal control over financial reporting and compliance.

GREEN HASSON & JANKS LLP

December 15, 2025
Los Angeles, California

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2025
With Summarized Totals at June 30, 2024

ASSETS	2025			2024 Total
	Without Donor Restrictions	With Donor Restrictions	Total	
Cash	\$ 2,751,026	\$ 633,752	\$ 3,384,778	\$ 2,477,465
Restricted Cash	561,274	-	561,274	632,136
Investments	18,283,360	3,573,369	21,856,729	19,381,290
Accounts and Other Receivables	11,538,625	-	11,538,625	10,468,785
Pledges Receivable	-	140,000	140,000	350,501
Notes Receivable	9,635,550	-	9,635,550	9,635,550
Prepaid Expenses and Other Assets	762,517	-	762,517	690,174
Right-of-Use Operating Lease Asset	2,013,348	-	2,013,348	1,535,213
Property and Equipment (Net)	27,059,103	-	27,059,103	26,002,806
TOTAL ASSETS	\$ 72,604,803	\$ 4,347,121	\$ 76,951,924	\$ 71,173,920
LIABILITIES AND NET ASSETS				
LIABILITIES:				
Accounts Payable	\$ 2,090,970	\$ -	\$ 2,090,970	\$ 1,813,614
Accrued Liabilities	5,304,239	-	5,304,239	3,689,669
Operating Lease Liabilities	2,046,670	-	2,046,670	1,502,312
Deferred Revenue	779,840	-	779,840	1,124,539
Line of Credit	5,824,071	-	5,824,071	2,324,071
Notes Payable	13,230,000	-	13,230,000	13,230,000
TOTAL LIABILITIES	29,275,790	-	29,275,790	23,684,205
NET ASSETS:				
Without Donor Restrictions (Note 9)				
Undesignated	24,926,766	-	24,926,766	26,706,119
Board Designated	18,402,247	-	18,402,247	16,154,800
With Donor Restrictions (Note 10)	-	4,347,121	4,347,121	4,628,796
TOTAL NET ASSETS	43,329,013	4,347,121	47,676,134	47,489,715
TOTAL LIABILITIES AND NET ASSETS	\$ 72,604,803	\$ 4,347,121	\$ 76,951,924	\$ 71,173,920

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

CONSOLIDATED STATEMENT OF ACTIVITIES
Year Ended June 30, 2025

With Summarized Totals for the Year Ended June 30, 2024

	2025			2024 Total
	Without Donor Restrictions	With Donor Restrictions	Total	
REVENUE AND SUPPORT:				
Government Grants and Contracts	\$ 51,120,824	\$ 159,114	\$ 51,279,938	\$ 48,809,236
Contributions	996,559	1,100,000	2,096,559	3,860,475
Special Events (Net of Direct Donor Benefit Expenses of \$181,069)	605,825	-	605,825	322,972
Contributions In-Kind	242,678	-	242,678	418,750
Rental and Other Income	943,466	-	943,466	1,243,204
Net Assets Released from Donor Restrictions	1,932,222	(1,932,222)	-	-
TOTAL REVENUE AND SUPPORT	55,841,574	(673,108)	55,168,466	54,654,637
EXPENSES:				
Program Services	45,287,922	-	45,287,922	44,469,376
Management and General	9,114,097	-	9,114,097	7,830,686
Fundraising	1,285,155	-	1,285,155	1,194,525
TOTAL EXPENSES	55,687,174	-	55,687,174	53,494,587
CHANGE IN NET ASSETS BEFORE INVESTMENT RETURN	154,400	(673,108)	(518,708)	1,160,050
Inherent Contribution from Acquisition (Note 17)	254,950	-	254,950	-
Increase in Los Angeles County Department of Mental Health Reserve	(2,180,000)	-	(2,180,000)	-
Investment Return (Net)	2,238,744	391,433	2,630,177	2,409,479
CHANGE IN NET ASSETS	468,094	(281,675)	186,419	3,569,529
Net Assets - Beginning of Year	42,860,919	4,628,796	47,489,715	43,920,186
NET ASSETS - END OF YEAR	\$ 43,329,013	\$ 4,347,121	\$ 47,676,134	\$ 47,489,715

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2025
With Summarized Totals for the Year Ended June 30, 2024

	2025								2024 Total
	Program Services				Supporting Services				
	Child Abuse Prevention Services	Mental Health	Specialized Foster Care and Adoption	Total Program Services	Management and General	Fundraising	Total Support Services	Total	
Salaries	\$ 11,307,957	\$ 12,735,716	\$ 1,897,571	\$ 25,941,244	\$ 4,084,458	\$ 903,540	\$ 4,987,998	\$ 30,929,242	\$ 28,720,984
Employee Benefits and Payroll Taxes	2,750,861	2,999,701	485,389	6,235,951	971,968	187,624	1,159,592	7,395,543	6,618,221
TOTAL PERSONNEL COST	14,058,818	15,735,417	2,382,960	32,177,195	5,056,426	1,091,164	6,147,590	38,324,785	35,339,205
Direct Client Services	1,166,081	46,675	2,326,019	3,538,775	-	-	-	3,538,775	2,644,757
Professional and Temporary Services	828,336	1,484,258	138,594	2,451,188	1,043,974	3,565	1,047,539	3,498,727	5,717,793
Subcontractors	1,500,280	550,901	3,975	2,055,156	-	-	-	2,055,156	2,275,290
Occupancy	217,349	593,332	83,443	894,124	823,202	25,370	848,572	1,742,696	1,355,151
Computers and Software	184,694	402,352	64,013	651,059	592,096	51,545	643,641	1,294,700	793,729
Travel	1,025,136	161,684	66,960	1,253,780	24,256	1,915	26,171	1,279,951	945,028
Depreciation	182,107	236,503	52,731	471,341	225,374	18,789	244,163	715,504	641,614
Insurance	40,997	10,440	45,465	96,902	516,463	2,474	518,937	615,839	532,439
Recruitment and Training	279,863	72,423	55,816	408,102	109,479	42,715	152,194	560,296	575,384
Books and Supplies	336,816	47,974	8,379	393,169	48,182	2,116	50,298	443,467	389,579
Promotion and Outreach	238,310	2,667	909	241,886	133,416	18,060	151,476	393,362	222,872
Communications	116,886	88,415	12,261	217,562	166,436	3,739	170,175	387,737	403,202
Miscellaneous	135,238	19,731	10,713	165,682	112,808	3,182	115,990	281,672	320,635
Utilities	52,515	89,043	15,105	156,663	79,447	5,481	84,928	241,591	206,324
Printing and Postage	27,138	13,617	819	41,574	85,746	10,811	96,557	138,131	102,082
Dues and Subscriptions	13,629	611	273	14,513	83,910	2,785	86,695	101,208	470,661
Awareness Campaign	-	-	-	-	-	-	-	-	418,750
Equipment and Vehicle Expense	21,824	32,991	4,436	59,251	12,882	1,444	14,326	73,577	140,092
TOTAL 2025 FUNCTIONAL EXPENSES	<u>\$ 20,426,017</u>	<u>\$ 19,589,034</u>	<u>\$ 5,272,871</u>	<u>\$ 45,287,922</u>	<u>\$ 9,114,097</u>	<u>\$ 1,285,155</u>	<u>\$ 10,399,252</u>	<u>\$ 55,687,174</u>	
			82%		16%	2%	18%	100%	
TOTAL 2024 FUNCTIONAL EXPENSES	<u>\$ 20,012,034</u>	<u>\$ 19,039,823</u>	<u>\$ 5,417,519</u>	<u>\$ 44,469,376</u>	<u>\$ 7,830,686</u>	<u>\$ 1,194,525</u>	<u>\$ 9,025,211</u>		<u>\$ 53,494,587</u>
			83%		15%	2%	17%		100%

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

CONSOLIDATED STATEMENT OF CASH FLOWS
Year Ended June 30, 2025
With Summarized Totals for the Year Ended June 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ 186,419	\$ 3,569,529
Adjustments to Reconcile Change in Net Assets to Net Cash (Used In) Provided by Operating Activities:		
Inherent Contribution from Acquisition	(254,950)	-
Depreciation	715,504	641,614
Realized and Unrealized Gains on Investments	(2,105,021)	(1,862,667)
(Increase) Decrease in:		
Accounts and Other Receivables	(1,018,658)	(829,515)
Pledges Receivable	210,501	461,749
Prepaid Expenses and Other Assets	(72,343)	(877)
Right-of-Use Assets	(478,135)	190,079
Increase (Decrease) in:		
Accounts Payable	277,356	74,821
Accrued Liabilities	1,604,282	(20,994)
Lease Liabilities	544,358	(131,096)
Deferred Revenue	(344,699)	628,688
	(735,386)	2,721,331
CASH FLOWS FROM INVESTING ACTIVITIES:		
Cash Acquired from Acquisition	186,788	-
Proceeds on Sale of Investments	3,807,499	4,241,436
Purchase of Investments	(4,177,917)	(4,083,147)
Purchase of Property and Equipment	(1,744,533)	(2,972,643)
	(1,928,163)	(2,814,354)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from (Payments on) Line of Credit	3,500,000	(2,500,000)
Proceeds from Notes Payable	-	60,000
	3,500,000	(2,440,000)
NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH	836,451	(2,533,023)
Cash and Restricted Cash - Beginning of Year	3,109,601	5,642,624
CASH AND RESTRICTED CASH - END OF YEAR	\$ 3,946,052	\$ 3,109,601
RECONCILIATION OF CASH AND RESTRICTED CASH AT END OF YEAR		
Cash	\$ 3,384,778	\$ 2,477,465
Restricted Cash	561,274	632,136
TOTAL CASH AND RESTRICTED CASH AT END OF YEAR	\$ 3,946,052	3,109,601
SUPPLEMENTAL DISCLOSURE OF NON-CASH FLOW INFORMATION:		
Fair Value of Assets Acquired and Liabilities Assumed, Net of Cash Received	\$ 254,950	\$ -

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2025

NOTE 1 - NATURE OF ORGANIZATION

All for Kids Organization (All for Kids) works to build the well-being of communities and families to ensure that every child grows up safe, strong, and supported. All for Kids is a nonprofit organization dedicated to child safety and community well-being. Formerly known as the Children's Bureau of Southern California, All for Kids has been a nonprofit leader serving families since 1904. Guided by more than a century of experience, the organization is committed to creating a world where every child is safe to grow. Through Positive Prevention, All for Kids strengthens families and communities to stop challenges before they arise.

In 2025, All for Kids provided services to more than 70,000 children and parents across Southern California. All for Kids works with families and communities to prevent adversity before it occurs, an approach rooted in primary prevention. Recognizing that children develop rapidly and every experience matters, All for Kids provides families with tools, resources, and support systems to strengthen their stability and resilience.

Programs are offered across behavioral health, child abuse prevention, and foster care and adoption. Families facing challenges such as financial strain, housing insecurity, or trauma can access support through family resource centers operated or supported by All for Kids. Services include child development classes, parenting groups, home visits, counseling, and family enrichment activities. When more intensive support is needed, All for Kids provides coaching, mental health treatment, and guidance through the foster care and adoption process, including specialized assistance for kinship caregivers.

All for Kids is also advancing Trauma-Informed, Resilience-Oriented Care and Diversity, Equity, Inclusion, and Belonging initiatives. These frameworks help staff and partners better understand family challenges, address inequities, and build upon the inherent strengths of children, families, and communities.

In addition to direct services, All for Kids addresses the root causes of child abuse and neglect through advocacy at the local, state, and national levels. All for Kids also elevates family voices through community leadership programs that encourage active participation in shaping solutions.

Mission: To nurture child well-being through prevention, collaboration, and compassion.

Vision: Children thriving in strong families and connected communities.

All for Kids receives substantial funding from county and state government agencies, with additional support from federal contracts, foundation and corporate grants, and private donations.

**ALL FOR KIDS ORGANIZATION,
CHILDREN’S BUREAU FOUNDATION,
CHILDREN’S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 - NATURE OF ORGANIZATION (continued)

Children’s Bureau Foundation (the Foundation) was founded in 1987 for the specific and primary purpose of providing financial support exclusively to All for Kids.

Children’s Bureau Palmdale is a separate 501(c)(3) organization that was established to facilitate a new market tax credit sale and leaseback transaction related to All for Kids’ Palmdale Family Resource Center.

Effective March 6, 2025, All for Kids Organization became the sole member of Raise A Child, Incorporated (Raise a Child), a California nonprofit public benefit corporation. As sole member, All for Kids obtained the governing rights previously held by Raise A Child’s governing members, including the ability to appoint and remove the Board of Directors and approve major organizational decisions. As a result, Raise A Child is considered a controlled affiliate and is consolidated in these consolidated financial statements. No consideration was paid by All for Kids, and the value of the net assets acquired amounted to \$254,950, which is recognized as an inherent contribution from acquisition by All for Kids during the year ending June 30, 2025 (See Note 17). Raise A Child was founded in 2010 and is a nationally recognized nonprofit dedicated to building loving families for children in foster care.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) PRINCIPLES OF CONSOLIDATION

The consolidated financial statements include the accounts of All for Kids, Children’s Bureau Foundation, Children’s Bureau Palmdale, and Raise A Child, Incorporated (collectively, the Organization). All for Kids and Children’s Bureau Foundation share the same board of directors, while Children’s Bureau Palmdale and Raise A Child have their own separate boards, but are still financially controlled by All for Kids. The four legal entities are consolidated. All inter-organization balances and transactions have been eliminated upon consolidation.

(b) BASIS OF PRESENTATION

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) NET ASSETS

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-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-imposed restrictions. The Organization has \$24,926,766 of undesignated net assets without donor restrictions at June 30, 2025.

The Organization's Boards of Directors have designated, from net assets without donor restrictions, net assets for achieving their mission and strategic objectives of \$18,402,247 at June 30, 2025 (See Note 9). These are comprised of designations of \$4,132,439 to reinvest in agency-owned facilities and \$14,269,808 for operating reserves and strategic initiatives.

- **Net Assets With Donor Restrictions.** Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. (See Note 10). The Organization has elected to adopt a policy whereby donor-restricted grants and contributions that were initially conditional or restricted and whose conditions or restrictions are met in the same reporting period are recognized as revenue without donor restrictions.

(d) CASH AND RESTRICTED CASH

The Organization maintains its cash in bank deposit accounts which, at time, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

The Organization maintains cash in bank deposit accounts held as reserves for its new market tax credit project for making quarterly interest payments on the notes payable. These reserves amounted to \$561,274 at June 30, 2025 and are classified as restricted cash.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) INVESTMENTS

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value.

Investment purchases and sales are accounted for on a trade-date basis. Interest income is recorded as earned on an accrual basis, and dividend income is recorded based upon the ex-dividend date. Realized gains and losses are calculated based upon the underlying cost of the securities traded. Unrealized gains and losses are included in investment return in the consolidated statement of activities and represent current year changes in the difference between the cost and fair value of investments held at the end of the fiscal year.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Because of the level of risk associated with certain long-term investments, it is reasonably possible that changes in the values of these investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated statement of financial position.

(f) ACCOUNTS AND OTHER RECEIVABLES

Receivables are recorded when billed or accrued and represent claims against third parties that will be settled in cash. The carrying value of receivables, net of the allowance for doubtful accounts, if any, represents their estimated net realizable value. The allowance for doubtful accounts is estimated based on historical collection trends, type of customer, the age of outstanding receivables and existing economic conditions. If events or changes in circumstances indicate that specific receivable balances may be impaired, further consideration is given to the collectability of those balances and the allowance is adjusted accordingly. Past due receivable balances are written-off when internal collection efforts have been unsuccessful in collecting the amount due. At June 30, 2025, no allowance for doubtful accounts was considered necessary.

(g) CONCENTRATION OF CREDIT RISKS

Approximately 93% of the Organization's revenue and support is provided by various government agencies. The Organization anticipates that it will continue to run these programs although there can be no assurance that the Organization will be able to obtain future grant agreements upon the expiration of the current term of the contracts. Included in the accounts and other receivables balance outstanding at June 30, 2025 is \$11,417,489 of government contracts receivable due from county, state, and federal granting agencies. The Organization believes that credit risk related to these receivables is therefore limited.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) CONTRIBUTIONS AND PLEDGES RECEIVABLE

The Organization recognizes grants and contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest are 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 met. Nonreciprocal contributions subject to donor-imposed restrictions are recorded as restricted support and are reclassified as net assets without donor restrictions when the donor-imposed restriction has been fulfilled or the stipulated time period has elapsed. Contributions with restrictions that are met during the fiscal year in which they are received are recorded as support without donor restrictions. Conditional contributions or intentions to give are not recognized until they become unconditional, that is, when the conditions on which they depend are met. There were no conditional contributions at June 30, 2025. Pledges receivable at June 30, 2025 are due in their entirety within one year. The Organization evaluated the collectability of pledges receivable at June 30, 2025 and determined that no allowance for doubtful pledges was needed.

(i) PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost at the date of acquisition if purchased or at estimated fair value at the date of donation if donated. Depreciation and amortization are computed using the straight-line basis over the estimated useful lives of the related assets. The estimated useful lives are as follows:

Buildings and Improvements	33 - 40 Years
Furniture and Equipment	3 - 15 Years
Leasehold Improvements	Lease Term

Expenditures for repairs and maintenance are charged to expense as incurred while renewals and betterments are capitalized. Property and equipment are capitalized if the cost of an asset is greater than or equal to \$5,000 and the useful life is greater than one year.

(j) LONG-LIVED ASSETS

The Organization evaluates the carrying values of their long-lived assets for possible impairment whenever events or changes in circumstances indicate that the book value of the assets may not be recoverable. An impairment loss is recognized when the sum of the undiscounted future cash flows is less than the carrying amount of the asset, in which case a write-down is recorded to reduce the related asset to its estimated fair value. No impairment losses were recognized during the year ended June 30, 2025.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) CONTRIBUTED GOODS AND SERVICES

Contributions of donated non-cash assets are recorded at fair value in the period received and expensed when utilized. Contributions of donated services are recognized if the services received (a) create or enhance long-lived assets, or (b) require specialized skills, were provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions in-kind are valued based upon estimates of fair market value that would be received for selling the goods in their principal market considering their condition and utility for use at the time the goods are contributed by the donor.

For the year ended June 30, 2025, contributions in-kind were comprised of the following:

Natural Expense Category	Restrictions	Valuation	Activity	Amount
Legal Services	None	Hourly Rate	All Programs	\$ 208,678
Marketing Services	None	Hourly Rate	All Programs	<u>34,000</u>
TOTAL CONTRIBUTIONS IN-KIND REVENUE				<u>\$ 242,678</u>

(l) GOVERNMENT GRANTS AND CONTRACTS AND DEFERRED REVENUE

The Organization recognizes government contracts and grants as either contributions or exchange transaction revenues, depending on whether the transaction is reciprocal or nonreciprocal. During the year ended June 30, 2025, all government contracts and grants are accounted for as contributions. The Organization's revenue is derived from nonreciprocal cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenditures up to an amount not to exceed the total contract authorized. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue of \$779,840 on the consolidated statement of financial position. Revenue based on units of service delivered contracts is recognized as units of service are delivered.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) LEASES

The Organization recognizes and measures its leases in accordance with the Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ASC) Topic 842, *Leases*.

The Organization is a lessee in certain operating leases for various office space and equipment. The Organization determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. The Organization recognizes a lease liability and a right-of-use (ROU) asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. The discount rate is the implicit rate if it is readily determinable, or otherwise the Organization uses the risk-free rates. The implicit rates of the Organization's leases are not readily determinable and accordingly, the Organization uses the risk-free rates based on information available at the commencement date for all leases.

The ROU asset is subsequently measured throughout the lease term at the amount of the re-measured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. Lease cost for lease payments is recognized on a straight-line basis over the lease term.

The Organization has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying asset that the Organization is reasonably certain to exercise. The Organization recognizes lease cost associated with short-term leases on a straight-line basis over the lease term.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(n) INCOME TAXES

The Organization is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d.

In accordance with FASB ASC Topic 740, *Uncertainty in Income Taxes*, the Organization recognizes the impact of tax positions in the consolidated financial statements if that position is more likely than not to be sustained on audit, based on the technical merits of the position. During the year ended June 30, 2025, the Organization performed an evaluation of uncertain tax positions and did not note any matters that would require recognition in the consolidated financial statements or which might have an effect on their tax-exempt status.

(o) FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the Organization's programs and other activities have been presented in the consolidated statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and supporting services by a method that best measures the relative degree of benefit. The Organization uses direct service staff compensation, full time equivalents and square footage to allocate indirect costs.

(p) USE OF ESTIMATES

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenues and expenses as of the date and for the period presented. Accordingly, actual results could differ from those estimates.

(q) COMPARATIVE TOTALS

The consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements for the year ended June 30, 2025 from which the summarized information was derived.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(r) NEW ACCOUNTING PRONOUNCEMENTS

In September 2025, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2025-06, *Intangibles - Goodwill and Other - Internal-Use Software (Subtopic 350-40): Targeted Improvements to the Accounting for Internal-Use Software*. This ASU updates the accounting model for internal-use software (including website development costs) by eliminating the existing development-stage framework and replacing it with a principles-based "probable-to-complete" threshold. Under the new guidance, costs may be capitalized once management has authorized and committed to funding the project and it is probable the project will be completed and used as intended. For the Organization, ASU 2025-06 will be effective for the year ending June 30, 2029.

(s) SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to the consolidated statement of financial position date of June 30, 2025 for items that should potentially be recognized or disclosed in these consolidated financial statements. The evaluation was conducted through December 15, 2025, the date these consolidated financial statements were available to be issued, and no such events were noted.

NOTE 3 - INVESTMENTS

At June 30, 2025, investments consist of the following:

Money Market and Cash Equivalents	\$ 1,335,703
Mutual Funds:	
Income/Bond Funds	3,975,273
Alternative Strategy Funds	1,033,476
Corporate Stocks	15,451,621
Certificates of Deposit	60,656
	<hr/>
TOTAL INVESTMENTS	\$ 21,856,729

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 4 - FAIR VALUE MEASUREMENTS

The Organization has implemented ASU No. 2018-13 *Fair Value Measurement (Topic 820)*, for those assets (and liabilities) that are re-measured and reported at fair value at each reporting period. This standard establishes a single authoritative definition of fair value, sets out a framework for measuring fair value based on inputs used, and requires additional disclosures about fair value measurements. This standard applies to fair value measurements already required or permitted by existing standards.

In general, fair values determined by Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets (or liabilities). Fair values determined by Level 2 inputs utilize data points that are observable such as quoted prices, interest rates and yield curves. Fair values determined by Level 3 inputs are unobservable data points for the asset (or liability) and include situations where there is little, if any, market activity for the asset (or liability).

The following table presents information about the Organization's assets that are measured at fair value on a recurring basis at June 30, 2025 and indicates the fair value hierarchy of the valuation techniques utilized to determine such fair value:

	Year Ended June 30, 2025	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money Market and Cash Equivalents	\$ 1,335,703	\$ 1,335,703	\$ -	\$ -
Mutual Funds:				
Income/Bond Funds	3,975,273	3,975,273	-	-
Alternative Strategy Funds	1,033,476	1,033,476	-	-
TOTAL MUTUAL FUNDS	5,008,749	5,008,749	-	-
Corporate Stocks	15,451,621	15,451,621	-	-
Certificates of Deposit	60,656	-	60,656	-
TOTAL INVESTMENTS	\$ 21,856,729	\$ 21,796,073	\$ 60,656	\$ -

The fair values of marketable securities within Level 1 inputs were obtained based on quoted market prices at the closing of the last business day of the fiscal year.

The fair value of the certificates of deposit within Level 2 have been determined by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2025:

Land	\$	6,205,000
Land Improvement		170,084
Buildings and Improvements		27,580,112
Construction in Progress		1,695,465
Furniture and Equipment		1,707,399
Leasehold Improvements		794,659
		38,152,719
TOTAL		38,152,719
Less: Accumulated Depreciation		(11,093,616)
		(11,093,616)
PROPERTY AND EQUIPMENT (NET)	\$	27,059,103

Depreciation expense for the year ended June 30, 2025 was \$715,504. Construction in progress relates to various projects at the Palmdale site. Estimated cost to complete construction at June 30, 2025 is \$190,000.

NOTE 6 - ACCRUED LIABILITIES

Accrued liabilities consist of the following at June 30, 2025:

Accrued Vacation	\$	1,351,216
Accrued Payroll and Benefits		926,314
Government Contract Reserve (Note 14b)		2,333,381
Reserve for Unemployment Liability (Note 7)		375,000
Pension Liabilities		289,592
Other Accrued Liabilities		28,736
		28,736
TOTAL ACCRUED LIABILITIES	\$	5,304,239

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 7 - RESERVE FOR UNEMPLOYMENT

The Organization has elected to be self-insured for the purposes of California State Unemployment Insurance. The reserve for unemployment liability at June 30, 2025 of \$375,000 (included in accrued liabilities) represents estimated future claims arising from current and past employees. Unemployment expense for the year ended June 30, 2025 was \$105,583.

	Gross Claims Liability	Estimated Insurance Recoveries	Net Claims Liability
Balance at July 1, 2025	\$ 375,000	\$ -	\$ 375,000
Self-Insurance Expenses Incurred	105,583	-	105,583
Payments Made to Fund Related Liabilities	(105,583)	-	(105,583)
<i>BALANCE AT JUNE 30, 2025</i>	\$ 375,000	\$ -	\$ 375,000

NOTE 8 - LINE OF CREDIT

The Organization has a revolving line of credit with Bank of America dated April 13, 2021, in the amount of \$8,000,000 that is due on demand. The line of credit bears interest at the SOFR daily floating rate plus 1%. The line is collateralized with certain brokerage accounts. At June 30, 2025, \$5,824,071 was due on the line of credit. The daily SOFR rate was 4.32% at June 30, 2025.

NOTE 9 - NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions consist of undesignated and Board designated amounts for the following purposes at June 30, 2025:

Undesignated	\$ 24,926,766
Board Designations for Facilities, Operating Reserves and Strategic Initiatives	18,402,247
<i>TOTAL NET ASSETS WITHOUT DONOR RESTRICTIONS</i>	\$ 43,329,013

Board Designations: These are comprised of net assets without donor restrictions which the Boards of Directors have designated for reinvestment in agency-owned facilities, for operating reserves and for strategic initiatives.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 10 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following at June 30, 2025:

Subject to Expenditure for Specified Purpose:	
Magnolia Community Initiative	\$ 52,877
Orange County Support	100,000
California State Preschool Program	633,752
Other	26,667
Subject to Passage of Time:	
Time Restrictions	140,000
Subject to Endowment Spending Policy and Appropriation:	
Donor Restricted Endowment (Note 11)	1,627,879
Unspent Earnings on Endowment (Note 11)	<u>1,765,946</u>
TOTAL NET ASSETS WITH DONOR RESTRICTIONS	<u>\$ 4,347,121</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the year ended June 30, 2025:

Satisfaction of Purpose Restrictions:	
Magnolia Community Initiative	\$ 100,000
California State Preschool Program	184,024
Other	187,500
Satisfaction of Passage of Time:	
Time Restrictions	<u>1,460,698</u>
TOTAL NET ASSETS RELEASED FROM DONOR RESTRICTIONS	<u>\$ 1,932,222</u>

NOTE 11 - ENDOWMENTS

The Organization's endowments consist of funds established for a variety of purposes. Endowment funds are established by donor-restricted gifts and bequests to either provide a permanent endowment, which is to provide a permanent source of income to the Organization, or a term endowment, which is to provide income for a specified period to the Organization.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 11 - ENDOWMENTS (continued)

The Organization's management understands California State law as (1) requiring the preservation of the fair value of the original gifts as of the gift date of the donor restricted endowment funds, absent donor stipulations to the contrary and (2) allowing the spending of income and gains on permanently restricted endowments, absent explicit donor stipulations that all or a portion of such gains be maintained in perpetuity.

As a result, endowments include the fair value of the original and subsequent gifts made to the endowment fund and any accumulations required by donor stipulation. Accumulated earnings as well as gains and losses related to endowment assets are classified as with donor restrictions until they are either appropriated by the Boards of Directors for use in current operations or in accordance with donor stipulations.

The investment objective of the endowment funds is to attain a total return that provides for preservation of principal and long-term growth in real terms. To achieve this investment objective, the endowment funds are invested in accordance with the investment policy of the Organization.

The Organization's Boards of Directors determine the utilization of the endowment funds each year with reference to specific donor instructions. This utilization is incorporated into the Organization's annual budget, which is approved by the Boards of Directors each year. In accordance with California law, the original corpus (historical cost) of each endowment gift cannot be utilized.

Endowment Net Asset Composition by Type of Fund at June 30, 2025	Without Donor Restrictions	With Donor Restrictions- Unspent Endowment Earnings	With Donor Restrictions- Permanent Endowment	Total
Donor-Restricted	\$ -	\$ 1,765,946	\$ 1,627,879	\$ 3,393,825
Changes in Endowment Net Assets for the Year Ended June 30, 2025				
Endowment Net Assets - Beginning of Year	\$ -	\$ 1,374,513	\$ 1,627,879	\$ 3,002,392
Contributions	-	-	-	-
Investment Return (Net)	-	391,433	-	391,433
Appropriation of Endowment Assets for Expenditure	-	-	-	-
ENDOWMENT NET ASSETS - END OF YEAR	\$ -	\$ 1,765,946	\$ 1,627,879	\$ 3,393,825

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 12 - EMPLOYEE BENEFIT PLANS

The Organization sponsors a defined contribution 401(k) plan that covers all eligible employees. Effective December 1, 2014, the retirement plan initiated a matching opportunity. For each plan year, the Organization may make a discretionary matching contribution equal to a uniform percentage of an employee's salary deferrals. For the year ended June 30, 2025, the Organization matched 50 cents per dollar of employee contributions up to 4% of total compensation. The Organization's contributions to this plan for the year ended June 30, 2025 were \$1,141,877.

NOTE 13 - OPERATING LEASES

The Organization leases various office space and equipment under agreements which are accounted for as operating leases. The operating leases have varying expirations through January 2030. The leases include options to renew, with renewal terms generally ranging from one to five years. The exercise of lease renewal options is at the Organization's discretion. The Organization is not reasonably certain of exercising the options to renew and has chosen not to include the renewal terms in the calculation of the ROU asset and related lease liability. As of June 30, 2025, the Organization recognized \$2,013,348 of ROU assets and \$2,046,670 of related lease liabilities for contracts that are classified as operating leases.

Lease cost totaled \$762,773 for the year ended June 30, 2025. As of June 30, 2025, the weighted average remaining lease terms of operating leases are approximately 3.22 years. The weighted average discount rate used to determine the lease liabilities as of June 30, 2025 for the operating leases was approximately 3.56%, which represents the risk-free rate for the remaining lease term at the time of the standard implementation.

Maturities of lease liabilities as of June 30, 2025 are as follows:

Year Ending June 30

2026	\$ 712,469
2027	704,991
2028	390,491
2029	236,454
2030	<u>126,941</u>
TOTAL FUTURE LEASE PAYMENTS	2,171,346
Less: Imputed Interest	<u>(124,676)</u>
TOTAL	<u>\$ 2,046,670</u>

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 14 - COMMITMENTS AND CONTINGENCIES

(a) LEGAL PROCEEDINGS

The Organization is subject to various legal proceedings in the normal course of business. In the opinion of management, based upon the information presently known, the ultimate liability, if any, arising from such pending legal proceedings, as well as from asserted legal claims and known potential legal claims which are likely to be asserted are not expected to be material individually or in the aggregate to the consolidated financial position, activities or cash flows of the Organization.

(b) CONTRACTS

The Organization's grants and contracts are subject to inspection and audit by the appropriate governmental funding agencies. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated. The Organization has established a reserve of \$2,333,381 related to state and local government contracts that is included in accrued liabilities. Except as mentioned, the Organization has no other provisions on their consolidated financial statements for the possible disallowance of program costs related to any of their other governmental contracts and grants.

NOTE 15 - NEW MARKET TAX CREDIT FUNDING

The New Market Tax Credit (NMTC) program is a federal subsidy program for economic development of depressed areas. The NMTC program is designed to stimulate the flow of investment capital into underserved areas by providing tax credit investment in a 'low-income community', which is claimed over a seven-year credit allowance period. On March 16, 2023, the Organization closed a NMTC transaction of \$13.5 million to complete its Palmdale project (new facility).

The NMTC funding was utilized as follows:

Acquisition, Design, Construction of Palmdale Campus	\$ 5,563,874
Land	3,100,000
Funds Reserved to Complete Palmdale Construction	3,401,126
Interest Reserve Funds	682,025
NMTC Fees and Consulting Costs	752,975
TOTAL	<u><u>\$ 13,500,000</u></u>

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 15 - NEW MARKET TAX CREDIT FUNDING (continued)

The NMTC structure included a loan in the amount of \$9,635,550 from the Organization to Twain Investment Fund 718, LLC. These funds, together with investment funds of approximately \$3,594,450 from U.S. Bancorp Community Development Corporation (NMTC Investor) were used to fund New Markets Community Capital XXXIV, LLC, a community development entity (CDE), which, in turn, loaned the funds to Children's Bureau Palmdale, a 501(c)(3) organization established to facilitate the NMTC sale and leaseback transaction. On March 16, 2030, the end of the seven-year NMTC term, the Organization has an option to exercise the Investment Fund Put and Call Agreement.

All for Kids Organization has the following note receivable from Twain Investment Fund 718, LLC at June 30, 2025:

Note Receivable - Twain Investment Fund 718, LLC, Interest at 1.00% Per Annum, Interest Only Payments Quarterly in Arrears until March 2030, Thereafter Installments of Principal and Interest Quarterly in Arrears, Maturing March 2057	\$ 9,635,550
--	--------------

Future principal collections on the note receivable are as follows:

Year Ended June 30	
2026	\$ -
2027	-
2028	-
2029	-
2030	-
Thereafter	9,635,550
TOTAL NOTE RECEIVABLE	\$ 9,635,550

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 15 - NEW MARKET TAX CREDIT FUNDING (continued)

Children's Bureau Palmdale has the following notes payable at June 30, 2025:

Note Payable, related party - CDE Loan A, Interest at 1.488% Per Annum, Interest Only Payments Quarterly in Arrears until March 2030, Thereafter Installments of Principal and Interest Quarterly in Arrears, Maturing March 2057	\$ 9,635,550
Note Payable, related party - CDE Loan B, Interest at 1.488% Per Annum, Interest Only Payments Quarterly in Arrears until March 2030, Thereafter Installments of Principal and Interest Quarterly in Arrears, Maturing March 2057	<u>3,594,450</u>
TOTAL NOTES PAYABLE	<u><u>\$ 13,230,000</u></u>

Year Ended June 30

2026	\$	-
2027		-
2028		-
2029		-
2030		-
Thereafter		<u>13,230,000</u>
TOTAL NOTES PAYABLE	\$	<u><u>13,230,000</u></u>

In accordance with the interest reserve disbursement agreement, the Organization is required to maintain an interest reserve account for making quarterly interest payments on the notes payable. At June 30, 2025, the balance in the interest reserve account was \$561,274 and is reflected as restricted cash on the consolidated statement of financial position.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 16 - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The total financial assets held by the Organization at June 30, 2025 and the amounts of those financial assets that could be made available for general expenditures within one year of the date of the consolidated statement of financial position are summarized in the following table:

Financial Assets at June 30, 2025:	
Cash	\$ 3,384,778
Investments	21,856,729
Accounts Receivable (Net of Contract Reserves)	9,205,244
Pledges Receivable (Net)	<u>140,000</u>
TOTAL FINANCIAL ASSETS AT JUNE 30, 2025	34,586,751
Less Amounts Not Available to Be Used within One Year, Due to:	
Donor-Imposed Restrictions:	
Funds Held for Permanent Endowments	(1,627,879)
Unspent Endowment Earnings	(1,765,946)
Funds Restricted by Purpose	(813,296)
Pledges Restricted by Purpose or Time	(140,000)
Board Designations:	
Amounts Set Aside to Reinvest in Agency Owned Facilities	(4,132,439)
Amounts Set Aside for Operating Reserves and Strategic Initiatives	<u>(14,269,808)</u>
FINANCIAL ASSETS AVAILABLE TO MEET GENERAL EXPENDITURES WITHIN ONE YEAR	<u>\$ 11,837,383</u>

The Organization regularly monitors liquidity required to meet their operating needs and other contractual commitments, while also striving to maximize the investment of their available funds. The Organization is substantially supported by government grants and contracts, and contributions without donor restrictions. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as their general expenditures, liabilities, and other obligations come due.

The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, marketable debt and equity securities, and a line of credit.

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 16 - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES (continued)

The Organization's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes and, therefore, is not available for general expenditure. As described in Note 11, the endowment earnings will be appropriated by the Boards of Directors for use in current operations or in accordance with donor stipulations.

The board designated reserve fund was established by the Boards of Directors for funds to be drawn on in the event of financial distress or an immediate liquidity need resulting from events outside the typical life cycle of converting financial assets to cash or setting financial liabilities. The Boards of Directors designate a portion of operating surplus, if any, from time to time, to this reserve fund. These funds may be spent at the discretion of the Boards of Directors.

In the event of an unanticipated liquidity need, the Organization also could draw upon \$2,175,929 of available funding under the line of credit as of June 30, 2025 (refer to Note 8).

NOTE 17 - ACQUISITION

The Raise A Child acquisition was accounted for under the guidance for recording acquisitions by not-for-profit entities prescribed by accounting principles generally accepted in the United States of America. The acquisition method requires the acquirer to measure and recognize the identifiable assets acquired, liabilities assumed, and any noncontrolling ownership interests in the acquiree at acquisition-date fair values, with certain exceptions. The acquisition method also requires the not-for-profit acquirer to recognize either goodwill or an inherent contribution received in the acquisition. With the Raise A Child acquisition, the fair value of the assets acquired exceeded the fair value of the liabilities assumed, which resulted in the recognition of an inherent contribution in the consolidated statement of activities.

The following table represents the allocation of the fair value of assets acquired and liabilities assumed at the date of the acquisition:

Assets Acquired:	
Cash	\$ 186,788
Accounts Receivable	50,833
Other Assets	349
Property and Equipment	27,268
Liabilities Assumed:	
Accrued Expenses and Other Liabilities	<u>(10,288)</u>
Inherent Contribution	<u>\$ 254,950</u>

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, RAISE A CHILD,
INCORPORATED**

SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2025

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2025

ASSETS	All for Kids Organization	Children's Bureau Foundation	Children's Bureau Palmdale	Raise A Child, Incorporated	Eliminations	Total
Cash	\$ 3,136,672	\$ -	\$ -	\$ 248,106	\$ -	\$ 3,384,778
Restricted Cash	-	-	561,274	-	-	561,274
Due to/Due From	230,458	-	-	-	(230,458)	-
Investments	21,856,729	-	-	-	-	21,856,729
Accounts and Other Receivables	11,531,125	-	-	7,500	-	11,538,625
Pledges Receivable	140,000	-	-	-	-	140,000
Notes Receivable	9,635,550	-	-	-	-	9,635,550
Prepaid Expenses and Other Assets	736,935	-	753,636	-	(728,054)	762,517
Right-of-Use Operating Lease Asset	9,333,224	-	-	-	(7,319,876)	2,013,348
Property and Equipment (Net)	13,848,386	-	13,193,178	17,539	-	27,059,103
TOTAL ASSETS	\$ 70,449,079	\$ -	\$ 14,508,088	\$ 273,145	\$ (8,278,388)	\$ 76,951,924
LIABILITIES AND NET ASSETS						
LIABILITIES:						
Accounts Payable	\$ 2,090,805	\$ -	\$ 165	\$ -	\$ -	\$ 2,090,970
Due to/Due From	-	-	230,458	-	(230,458)	-
Accrued Liabilities	5,298,548	-	-	5,691	-	5,304,239
Operating Lease Liabilities	10,094,600	-	-	-	(8,047,930)	2,046,670
Deferred Revenue	779,840	-	-	-	-	779,840
Line of Credit	5,824,071	-	-	-	-	5,824,071
Notes Payable	-	-	13,230,000	-	-	13,230,000
TOTAL LIABILITIES	24,087,864	-	13,460,623	5,691	(8,278,388)	29,275,790
NET ASSETS:						
Without Donor Restrictions (Note 9)						
Undesignated	23,611,847	-	1,047,465	267,454	-	24,926,766
Board Designated	18,402,247	-	-	-	-	18,402,247
With Donor Restrictions (Note 10)	4,347,121	-	-	-	-	4,347,121
TOTAL NET ASSETS	46,361,215	-	1,047,465	267,454	-	47,676,134
TOTAL LIABILITIES AND NET ASSETS	\$ 70,449,079	\$ -	\$ 14,508,088	\$ 273,145	\$ (8,278,388)	\$ 76,951,924

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended June 30, 2025

	All for Kids Organization	Children's Bureau Foundation	Children's Bureau Palmdale	Raise A Child, Incorporated	Eliminations	Total
REVENUE AND SUPPORT:						
Government Grants and Contracts	\$ 51,279,938	\$ -	\$ -	\$ -	\$ -	\$ 51,279,938
Contributions	2,096,559	-	-	-	-	2,096,559
Special Events (Net of Direct Donor Benefit Expenses of \$181,069)	605,825	-	-	-	-	605,825
Contributions In-Kind	242,678	-	-	-	-	242,678
Rental and Other Income	930,962	-	790,554	12,504	(790,554)	943,466
TOTAL REVENUE AND SUPPORT	55,155,962	-	790,554	12,504	(790,554)	55,168,466
EXPENSES:						
Program Services	45,287,922	-	-	-	-	45,287,922
Management and General	9,440,807	-	463,844	-	(790,554)	9,114,097
Fundraising	1,285,155	-	-	-	-	1,285,155
TOTAL EXPENSES	56,013,884	-	463,844	-	(790,554)	55,687,174
CHANGE IN NET ASSETS BEFORE INVESTMENT RETURN	(857,922)	-	326,710	12,504	-	(518,708)
Inherent Contribution from Acquisition	-	-	-	-	254,950	254,950
Increase in Los Angeles County Department of Mental Health Reserve	(2,180,000)	-	-	-	-	(2,180,000)
Investment Return (Net)	2,630,177	-	-	-	-	2,630,177
CHANGE IN NET ASSETS	(407,745)	-	326,710	12,504	254,950	186,419
Net Assets - Beginning of Year	46,768,960	-	720,755	254,950	(254,950)	47,489,715
NET ASSETS - END OF YEAR	\$ 46,361,215	\$ -	\$ 1,047,465	\$ 267,454	\$ -	\$ 47,676,134

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
Year Ended June 30, 2025

Grantor/Passed Through Grantor/Program or Cluster Title	Passed Through Entity Identifying Number or Contract Number	Federal ALN Number	Governmental Revenue		Program Expenditures from Governmental Revenue	Amounts Paid to Subrecipients
			Federal	Non-Federal		
FEDERAL AWARDS						
U.S. Department of Health and Human Services:						
Passed through State of California Department of Social Services:						
Foster Care - Title IV-E	07-021-12	93.658	\$ 1,137,124	\$ 2,653,288	\$ 3,790,412	\$ -
Adoption Assistance		93.659	162,000	162,000	324,000	-
Passed through State of California Department of Social Services:						
Child Abuse Prevention and Treatment Act Strategies	STRCB/20-23	93.590	247,007	576,349	823,356	-
Planting Prosperity	PP-CB/22-25	93.590	-	122,221	122,221	-
Father Engagement	FE-CB/22-25	93.590	-	181,499	181,499	-
Strong Communities	SC-CB/22-25	93.590	-	358,676	358,676	-
Passed through County of Orange Social Services Agency						
Promoting Safe and Stable Families:						
Families and Communities Together Program	FBP0520	93.556	355,524	-	355,524	-
Families and Communities Together Program	FBP0820	93.556	136,132	-	136,132	-
Families and Communities Together Program	FBP0620	93.556	350,519	-	350,519	-
Families and Communities Together Program	FBP0720	93.556	289,877	-	289,877	-
Families and Communities Together Program	FMK1020	93.556	111,268	-	111,268	-
Families and Communities Together Program	Westminster FRC	93.556	171,370	-	171,370	-
			1,414,690	-	1,414,690	-
Passed through County of Los Angeles, Department of Children and Family Services:						
Adoption Promotions Supporting Services	20-01-04 & 06	93.556	503,097	-	503,097	-
			503,097	-	503,097	-
Passed through County of Los Angeles, Department of Children and Family Services:						
Community Child Abuse Council	78371	93.590	70,007	100,000	170,007	-
Prevention and Aftercare Services (Subcontract)		93.556	56	-	56	-
Prevention and Aftercare Services	21-03-06	93.556	2,088,313	-	2,088,313	-
Prevention and Aftercare Services ARPA	21-03-06	93.556	522,897	-	522,897	-
Prevention and Aftercare Services (State Block Grants)	21-03-06	93.556	175,296	-	175,296	-
			2,856,569	100,000	2,956,569	-

See Independent Auditor's Report

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
Year Ended June 30, 2025

Grantor/Passed Through Grantor/Program or Cluster Title	Passed Through Entity Identifying Number or Contract Number	Federal ALN Number	Governmental Revenue		Program Expenditures from Governmental Revenue	Amounts Paid to Subrecipients
			Federal	Non-Federal		
FEDERAL AWARDS						
State of California Department of Public Health Passed through County of Los Angeles, Department of Public Health	PH-003173	93.778	\$ 730,892	\$ -	\$ 730,892	\$ -
Department of Public Health	PH-004807		-	503,358	503,358	-
Department of Public Health	PH-003675		-	482,751	482,751	-
Department of Public Health - CHVP Special Support Project	PH-004807-3	93.870	42,995	-	42,995	-
Department of Public Health	PH-005008	21.027	237,239	-	237,239	-
Department of Public Health	PH-004032	93.569	-	-	-	-
			1,011,126	986,109	1,997,235	-
U.S. Committee for Refugees and Immigrants: Office of Refugee Resettlement: Post Release Services for Unaccompanied Alien Children Program (a)	90ZU0064	93.676	7,812,488	-	7,812,488	-
Total U.S. Department of Health and Human Services			15,144,101	5,140,142	20,284,243	-
Grantor/Passed Through Grantor/Program or Cluster Title						
U.S. Department of Housing and Urban Development:						
Passed through City of Huntington, Department of Economic Development: Community Development Block Grants/Entitlement Grants	B-08-MC-06-0506	14.218	62,250	-	62,250	-
Total U.S. Department of Housing and Urban Development			62,250	-	62,250	-
State of California Department of Education: State Preschool Program	CSPP-4172		-	661,000	661,000	-
COVID-19: Early Education: ARPA California State Preschool Program - Rate Reform, Child Care and Development Fund Cluster		93.575	184,024	-	184,024	-
Child and Adult Care Food Program	05208-CACFP-19-NP	10.558	14,214	-	14,214	-
TOTAL FEDERAL AWARDS			15,404,589	5,801,142	21,205,731	-

(a) Audited as a Major Program

See Independent Auditor's Report

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
Year Ended June 30, 2025

Grantor/Passed Through Grantor/Program or Cluster Title	Passed Through Entity Identifying Number or Contract Number	Federal ALN Number	Governmental Revenue		Program Expenditures from Governmental Revenue	Amounts Paid to Subrecipients
			Federal	Non-Federal		
NON-FEDERAL AWARDS						
County of Los Angeles, Department of Children and Family Services Relative Support Service Partnership for Families	15-001-28		\$ -	\$ 281,184	\$ 281,184	\$ -
			-	605,118	605,118	-
State of California Department of Mental Health Passed through County of Los Angeles, Department of Mental Health Department of Mental Health	MH132159 AVFRC WRAP		-	22,454,000	22,454,000	-
			-	1,496,999	1,496,999	-
			-	9,200	9,200	-
Grantor/Passed Through Grantor/Program or Cluster Title						
State of California: Passed through Children and Families Commission of Orange County: Infants-Toddlers Home Visitation Program Infants CalWorks Program Engaged Neighborhoods Program OC TCM In-Home Coaching Services Youth Community Access	FCI-BN5-12 FCI-HVP-03 FCI-EN-06		-	746,520	746,520	-
			-	847,186	847,186	-
			-	85,000	85,000	-
			-	30,302	30,302	-
			-	565,527	565,527	-
			-	140,618	140,618	-
			-	2,415,153	2,415,153	-
State of California: Passed through County of Los Angeles Proposition 10 Commission - First 5 LA: Regional Support Network State Block Grant - AVRI Healthy Strategy 1 - HMG Initiative Familias Unidas - CYBHI Padres Poderosos - Service Access & Equity Grant	#10076 #10250 #10250		-	1,398,646	1,398,646	-
			-	-	-	-
			-	-	-	-
			-	100,055	100,055	-
			-	72,149	72,149	-
TOTAL NON-FEDERAL AWARDS			-	28,832,504	28,832,504	-
TOTAL FEDERAL AND NON-FEDERAL AWARDS			\$ 15,404,589	\$ 34,633,646	\$ 50,038,235	\$ -

See Independent Auditor's Report

**ALL FOR KIDS ORGANIZATION,
CHILDREN'S BUREAU FOUNDATION,
CHILDREN'S BUREAU PALMDALE, AND
RAISE A CHILD, INCORPORATED**

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
Year Ended June 30, 2025

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and Non-Federal Awards (Schedule) includes the Federal award activity of the Organization under programs of the Federal government for the year ended June 30, 2025. 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 the Organization, it is not intended to and does not present the consolidated financial position, changes in net assets, or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Cost Rate

The Organization has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. Sub-Recipients

The Organization has provided certain federal awards to subrecipients from the Federal expenditures presented in this Schedule.

See Independent Auditor's Report

CHILDREN'S BUREAU OF SOUTHERN CALIFORNIA
Department of Social Services Form 12FFA

TOTAL PROGRAM COST DISPLAY (FCR 12FFA)

SUBMIT ONE FOR EACH PROGRAM

Number of months in cost reporting period TWELVE

CORPORATE/LICENSEE NAME		PROGRAM NAME (IF DIFFERENT)		CORPORATE NUMBER		PROGRAM NUMBER		REPORTING PERIOD	
All for Kids Organization		Specialized Foster Care		D-C01-957		0252.01.03		7/1/24 - 6/30/25	
LINE	(1) LINE ITEMS OF COST	(2) TOTAL (COLS. 3 THRU 6)	(3) ADMINISTRATION	(4) RECRUITMENT	(5) TRAINING	(6) SOCIAL WORK	(7) EXPLANATION		
100a	Executive Director Salary	\$ 43,794	\$ 43,794	\$	\$	\$	Portion of Agency's ED allocated to FFA program.		
100b	Assistant Director Salary	27,566	27,566				Portion of Agency's AD allocated to FFA program.		
100c	Administrator Salary	150,193	150,193				Portion of Program Director's time allocated to FFA.		
100d	All Other Administrative Salaries	248,166	248,166				Administrative salaries charged to FFA programs.		
101	Recruitment Payroll	32,455		32,455			Recruitment salaries for FFA programs.		
102	Training Payroll	-					Training salaries for FFA programs.		
110	Administrative Contracts	-					Allocated based on % of salaries in each category.		
121	Telephone and Telegraph	6,391	1,851	128		4,412	Allocated based on % of salaries in each category.		
122	Postage and Freight	297	86	6		205	Allocated based on % of salaries in each category.		
123	Office Supplies	2,815	816	56		1,943	Allocated based on % of salaries in each category.		
132	Conferences, Meetings, In-Service Training	9,644	2,794	193		6,657	Allocated based on % of salaries in each category.		
133	Memberships, Subscriptions, Dues	16	5			11	Allocated based on % of salaries in each category.		
134	Printing, Publications	15	4			11	Allocated based on % of salaries in each category.		
135	Bonding, General Insurance	43,308	12,546	866		29,896	Allocated based on % of salaries in each category.		
137	Advertising	45,062		45,062			Allocated based on % of salaries in each category.		
138	Miscellaneous	25,644				25,644	Allocated based on % of salaries in each category.		
		635,366	487,821	78,766	-	68,779			
200	Building and Equipment Payroll	-							
211	Building Rents and Leases	5,418				5,418	Allocated based on % of salaries in each category.		
214	Acquisition Mortgage Principal & Interest	8,138	8,138				Allocated based on % of salaries in each category.		
215	Property Appraisal Fees	-							
216	Property Taxes	1,909	553	38		1,318	Allocated based on % of salaries in each category.		
217	Building and Equipment Insurance	-							
221	Utilities	10,418	3,018	208		7,192	Allocated based on % of salaries in each category.		
222	Building Maintenance	42,012	12,171	840		29,001	Allocated based on % of salaries in each category.		
223	Building and Equipment Contracts	34,688	10,049	694		23,945	Allocated based on % of salaries in each category.		
224	Building and Equipment Supplies	271	79	5		187	Allocated based on % of salaries in each category.		
225	Equipment Leases	2,428	703	49		1,676	Allocated based on % of salaries in each category.		
226	Equipment Depreciation Expense	40,093	11,615	802		27,676	Allocated based on % of salaries in each category.		
227	Expendable Equipment	-							
228	Building and Equipment Miscellaneous	-							
241	Vehicle Leases	-							
242	Vehicle Depreciation	-							
243	Vehicle Operating Costs	55,021	55,021				Allocated based on % of salaries in each category.		
		200,396	101,347	2,636	-	96,413			
350	Total Paid to Certified Family Homes	2,215,097				2,215,097	100% social work.		
352	Other Child-Related Costs, Not Provided by Certified Family Homes	-							
		2,215,097	-	-	-	2,215,097			
410	Social Worker Payroll and/or Social Worker Contract	1,119,154				1,119,154	100% social work.		
440	Direct Care Contracts	25,013				25,013	100% social work.		
		1,144,167	-	-	-	1,144,167	100% social work.		
500	TOTAL EXPENSES	\$ 4,195,026	\$ 589,168	\$ 81,402	\$ -	\$ 3,524,456			

See Independent Auditor's Report