

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2025 AND 2024



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COMMITTEE AGAINST DOMESTIC ABUSE, INC.
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Committee Against Domestic Abuse, Inc.
Mankato, Minnesota

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Committee Against Domestic Abuse, Inc., which comprise the statements of financial position as of June 30, 2025 and 2024, 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 financial statements referred to above present fairly, in all material respects, the financial position of Committee Against Domestic Abuse, Inc. as of June 30, 2025 and 2024, and its changes in 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). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Committee Against Domestic Abuse, 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 Committee Against Domestic Abuse, Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' 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 auditors' 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 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, 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 Committee Against Domestic Abuse, 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 Committee Against Domestic Abuse, 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.



CliftonLarsonAllen LLP

Austin, Minnesota
December 8, 2025

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,255,294	\$ 1,118,675
Grant Receivable	207,806	180,306
Other Receivables	81,886	770
Prepaid Expenses	39,658	35,998
Property and Equipment, Net	725,959	772,669
Investments	1,090,844	1,033,469
Cash Surrender Value of Life Insurance	162,046	158,510
ROU Operating Asset	<u>53,081</u>	<u>85,147</u>
Total Assets	<u><u>\$ 3,616,574</u></u>	<u><u>\$ 3,385,544</u></u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable	\$ 23,978	\$ 19,292
Accrued Payroll Liabilities	142,608	111,735
ROU Operating Liability	<u>54,263</u>	<u>86,810</u>
Total Liabilities	220,849	217,837
NET ASSETS		
Without Donor Restrictions:		
Board-Designated	2,319,997	2,119,310
Invested in Property and Equipment	725,959	772,669
Undesignated	<u>187,662</u>	<u>226,961</u>
Total Without Donor Restrictions	3,233,618	3,118,940
With Donor Restrictions	<u>162,107</u>	<u>48,767</u>
Total Net Assets	<u><u>3,395,725</u></u>	<u><u>3,167,707</u></u>
Total Liabilities and Net Assets	<u><u>\$ 3,616,574</u></u>	<u><u>\$ 3,385,544</u></u>

See accompanying Notes to Financial Statements.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND LOSSES			
OJP Grants	\$ 1,935,464	\$ -	\$ 1,935,464
United Way	17,108	50,275	67,383
Other Government Grants	61,967	-	61,967
Contributions of Cash and Other Financials Assets	457,377	111,832	569,209
Contributions of Nonfinancial Assets	40,024	-	40,024
Program Service Fees	7,699	-	7,699
Interest Income	97,076	-	97,076
Net Realized and Unrealized Gains	17,970	-	17,970
Miscellaneous Income	251	-	251
Net Assets Released From Restrictions	48,767	(48,767)	-
Total Revenues, Gains, and Losses	2,683,703	113,340	2,797,043
EXPENSES			
Program	1,746,706	-	1,746,706
Administrative	657,496	-	657,496
Fundraising	164,823	-	164,823
Total Expenses	2,569,025	-	2,569,025
CHANGE IN NET ASSETS	114,678	113,340	228,018
Net Assets - Beginning of Year	3,118,940	48,767	3,167,707
NET ASSETS - END OF YEAR	<u>\$ 3,233,618</u>	<u>\$ 162,107</u>	<u>\$ 3,395,725</u>

See accompanying Notes to Financial Statements.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS, AND LOSSES			
OJP Grants	\$ 1,855,911	\$ -	\$ 1,855,911
United Way	19,176	33,450	52,626
Other Government Grants	54,246	-	54,246
Contributions of Cash and Other Financials Assets	499,499	15,317	514,816
Contributions of Nonfinancial Assets	52,543	-	52,543
Program Service Fees	9,213	-	9,213
Interest Income	63,149	-	63,149
Net Realized and Unrealized Gains	14,653	-	14,653
Miscellaneous Income	558	-	558
Net Assets Released From Restrictions	20,000	(20,000)	-
Total Revenues, Gains, and Losses	2,588,948	28,767	2,617,715
EXPENSES			
Program	1,699,226	-	1,699,226
Administrative	649,758	-	649,758
Fundraising	135,294	-	135,294
Total Expenses	2,484,278	-	2,484,278
CHANGE IN NET ASSETS	104,670	28,767	133,437
Net Assets - Beginning of Year	3,014,270	20,000	3,034,270
NET ASSETS - END OF YEAR	<u>\$ 3,118,940</u>	<u>\$ 48,767</u>	<u>\$ 3,167,707</u>

See accompanying Notes to Financial Statements.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	Shelter Program	Outreach Program	Other Programs	Total Program	Administrative	Fundraising	Total
Salaries & Benefits	\$ 514,864	\$ 541,567	\$ 264,871	\$ 1,321,302	\$ 558,579	\$ 137,726	\$ 2,017,607
Contract Services	894	1,555	384	2,833	21,031	2,350	26,214
Conferences/Meetings/Training	3,384	6,949	7,139	17,472	10,147	831	28,450
Direct Client Assistance	17,678	8,514	-	26,192	-	-	26,192
Direct Service Support Costs-Interpreters, Food, and Supplies	56,746	2,758	1,566	61,070	2,529	129	63,728
Communications	6,948	18,907	2,549	28,404	2,768	434	31,606
Direct Service Support Costs-Staff Transportation/Travel	7,152	8,739	380	16,271	85	-	16,356
Promotions	-	404	1,252	1,656	3,874	1,837	7,367
Occupancy	49,948	88,709	10,348	149,005	9,867	1,285	160,157
Misc	1,570	839	227	2,636	21,180	2,742	26,558
Supplies/Office Supplies	3,414	2,077	1,163	6,654	5,111	2,711	14,476
Technology Costs	18,055	20,920	6,592	45,567	19,728	3,088	68,383
Indirect Support-Staff Transportation/Travel	-	-	443	443	211	431	1,085
Meals/Event Food	221	118	68	407	567	11,259	12,233
Depreciation	63,552	365	2,877	66,794	1,819	-	68,613
Total Expenses by Function	<u>\$ 744,426</u>	<u>\$ 702,421</u>	<u>\$ 299,859</u>	<u>\$ 1,746,706</u>	<u>\$ 657,496</u>	<u>\$ 164,823</u>	<u>\$ 2,569,025</u>

See accompanying Notes to Financial Statements.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	Shelter Program	Outreach Program	Other Programs	Total Program	Administrative	Fundraising	Total
Salaries & Benefits	\$ 523,632	\$ 527,158	\$ 227,040	\$ 1,277,830	\$ 535,642	\$ 115,477	\$ 1,928,949
Contract Services	216	8,600	-	8,816	33,341	3,875	46,032
Conferences/Meetings/Training	6,718	4,104	2,742	13,564	15,203	482	29,249
Direct Client Assistance	18,227	19,741	-	37,968	-	-	37,968
Direct Service Support Costs-Interpreters, Food, and Supplies	67,478	12,980	1,156	81,614	2,581	566	84,761
Communications	5,716	18,420	2,152	26,288	2,912	362	29,562
Direct Service Support Costs-Staff Transportation/Travel	4,424	12,630	963	18,017	80	-	18,097
Promotions	-	1,329	1,702	3,031	4,829	1,335	9,195
Fundraising Expense	-	-	-	-	-	-	-
Occupancy	47,378	82,547	9,672	139,597	8,573	1,313	149,483
Misc	1,560	1,021	596	3,177	17,042	1,350	21,569
Supplies/Office Supplies	2,139	3,118	2,797	8,054	5,836	1,903	15,793
Technology Costs	11,559	11,967	4,330	27,856	20,462	1,174	49,492
Indirect Support-Staff Transportation/Travel	-	-	50	50	257	1,029	1,336
Meals/Event Food	41	122	35	198	1,066	6,428	7,692
Depreciation	49,605	637	2,924	53,166	1,934	-	55,100
Total Expenses by Function	<u>\$ 738,693</u>	<u>\$ 704,374</u>	<u>\$ 256,159</u>	<u>\$ 1,699,226</u>	<u>\$ 649,758</u>	<u>\$ 135,294</u>	<u>\$ 2,484,278</u>

See accompanying Notes to Financial Statements.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 228,018	\$ 133,437
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	68,613	55,100
Increase in Cash Surrender Value of Life Insurance	(3,536)	(3,558)
Net Realized and Unrealized Gains on Investments	(17,970)	(14,653)
(Increase) Decrease in:		
Receivables	(108,616)	30,466
Prepaid Expenses	(3,660)	(4,190)
Right-of-Use Asset	(481)	1,663
Increase (Decrease) in:		
Accounts Payable	4,686	(907)
Payroll Liabilities	30,873	31,010
Net Cash Provided by Operating Activities	<u>197,927</u>	<u>228,368</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and Equipment	(21,903)	(21,333)
Proceeds from (Investments in) Certificates of Deposit	(41,743)	-
Purchase of Investments	(38,640)	(141,635)
Proceeds from Sale of Investments	40,978	114,571
Net Cash Used by Investing Activities	<u>(61,308)</u>	<u>(48,397)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	136,619	179,971
Cash and Cash Equivalents - Beginning of Year	<u>1,118,675</u>	<u>938,704</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 1,255,294</u></u>	<u><u>\$ 1,118,675</u></u>

See accompanying Notes to Financial Statements.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Committee Against Domestic Abuse, Inc. (the Organization) is a Minnesota nonprofit charitable corporation committed to providing safety and support to victims of domestic and sexual violence through community engagement, legal and community advocacy, emergency safety shelter, and supervised parenting visits and exchanges. The Organization coordinates services across nine counties in southcentral Minnesota to address domestic violence and sexual violence - violence manifesting in social norms and behaviors including intimate partner abuse, all forms of sexual violence, child abuse, stalking and harassment, teen dating violence, and sex trafficking. Trauma caused by these various forms of violence and abuse impacts any human's sense of dignity, trust, and safety. The Organization seeks to assist individuals and families at risk, as the ability to thrive in one's own home and to maintain emotional and financial stability and the fabric of family support are often compromised for those experiencing violence.

Basis of Accounting

The Organization uses the accrual method of accounting. Revenues are recognized when earned and expenditures are recognized when incurred.

Basis of Presentation

Net assets, revenues, gains, and losses 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 certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for various purposes.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain 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.

The Organization reports contributions restricted by donors 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, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as Net Assets Released from Restrictions.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Program service fees are recorded over time as services are performed.

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

A portion of the Organization's revenue is derived from cost-reimbursable grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advance in the statement of financial position. As of June 30, 2025 and 2024, the Organization received cost-reimbursable grants of \$871,904 and \$2,867,087, respectively, for which qualifying expenditures have not yet been incurred. No amounts have been recognized in the statement of financial position as a refundable advance.

Donated Goods

Contributed goods are recorded at fair value at the date of donation. The Organization received donated goods for the years ended June 30, 2025 and 2024, with a fair value of \$40,024 and \$52,543 in program expenses, respectively.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all monies in banks and highly liquid investments with original maturity dates of three months or less to be cash equivalents. Accumulated deposits at these financial institutions, at times, may exceed federally insured limits.

Investments

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Certificates of deposit are carried at cost, which approximates fair value. For management efficiency, invested assets of various accounts are pooled and the income and realized and unrealized gains and losses from those investments are allocated to the individual accounts based on the relationship of the market value of each account to the total market value of all the accounts, as adjusted for additions to or deductions from those accounts.

Cash Surrender Value of Life Insurance

Cash surrender value of life insurance represents the cash value of an insurance policy that was donated to the Organization.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

All major expenditures for property and equipment greater than \$5,000 are capitalized at cost. Assets sold, retired, or otherwise disposed of are removed from the asset and accumulated depreciation accounts and any gain or loss thereon is reflected in the statement of activities. Depreciation is computed on the straight-line method at the following rates:

Building and Building Improvements	10 to 40 Years
Furniture and Equipment	5 to 10 Years
Vehicles	5 Years

Leasehold improvements are depreciated over the shorter of the estimated useful life, which is typically three to five years, or the lease term.

Advertising

The Organization expenses advertising costs as incurred. Advertising expenses were \$7,367 and \$9,195 for the years ended June 30, 2025 and 2024, respectively.

Concentration of Credit Risk

Approximately 71% and 73% of the Organization's revenue during 2025 and 2024, respectively, came as grants from the state of Minnesota or federal government. If a significant reduction in the level of this support were to occur, it might have a significant effect on the Organization's activities and programs.

Income Tax Exemption

The Organization has evaluated its tax positions and determined it has no uncertain tax positions as of June 30, 2025. The Organization is exempt from income taxes under Sections 501(c)(3) of the Internal Revenue Code IRC), thus there is no provision for income taxes at June 30, 2025 and 2024.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from the estimates used.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Instruments and Credit Risk

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by them to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. Insured accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. As of June 30, 2025 and 2024, the Organization had approximately \$1,003,145 and \$861,990, respectively, in excess of FDIC insurance limits. To date, the Organization has not experienced losses in any of these accounts.

Retirement-Savings Plan

The Organization offers a contributory retirement-savings plan under Section 403(b) of the IRC to all employees. The Organization makes matching contributions at 100% up to \$40 per pay period for all employees with zero to four years of experience and \$80 per pay period for employees with more than four years of experience. The Organization's contributions were \$32,000 and \$32,680 for the years ended June 30, 2025 and 2024, respectively.

Functional Allocation of Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of managements estimates. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Leases

The Organization leases office space. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on the statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities on the statements of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the Organization uses a federal risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the balance sheet.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 8, 2025, the date the financial statements were available to be issued.

NOTE 2 PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at June 30:

	2025	2024
Land	\$ 138,483	\$ 138,483
Building	1,395,048	1,395,048
Building Improvements	285,789	283,760
Equipment	143,259	153,684
Vehicles	27,498	27,498
Total	<u>1,990,077</u>	<u>1,998,473</u>
Accumulated Depreciation	<u>(1,264,118)</u>	<u>(1,225,804)</u>
Net Property and Equipment	<u><u>\$ 725,959</u></u>	<u><u>\$ 772,669</u></u>

Depreciation expense for the years ended June 30, 2025 and 2024 was \$68,613 and \$55,100, respectively.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 3 LEASES – ASC 842

The Organization leases facility space and a copier for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2030. In the normal course of business, it is expected that these leases will be renewed or replaced by similar leases.

The following table provides quantitative information concerning the Organization's leases:

	<u>2025</u>	<u>2024</u>
Lease Costs		
Operating Lease Costs	\$ 56,510	\$ 43,506
Short-Term Lease Costs	12,155	12,705
Total Lease Costs	<u>\$ 68,665</u>	<u>\$ 56,211</u>
Other Information		
Operating Cash Flows from Operating Leases	\$ 56,990	\$ 42,594
Right-of-Use Assets Obtained in Exchange for New		
Operating Lease Liabilities	\$ 21,639	\$ 27,782
Weighted-Average Remaining Lease Term -		
Operating Leases	2.6 Years	1.7 Years
Weighted-Average Discount Rate - Operating Leases	3.99%	3.93%

The Organization classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2025 is as follows:

<u>Year Ending June 30,</u>	<u>Operating Leases</u>
2026	\$ 36,580
2027	6,658
2028	4,058
2029	4,058
2030	4,058
Thereafter	<u>1,691</u>
Total Lease Payments	57,103
Less: Interest	<u>(2,840)</u>
Present Value of Lease Liabilities	<u>\$ 54,263</u>

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 4 BOARD-DESIGNATED NET ASSETS

The following summarizes various designations established by the Organization's board of directors and their respective balances at June 30:

	2025	2024
Capital Improvement/Replacement Fund	\$ 107,036	\$ 101,420
Oordt Memorial Housing Fund	290,412	273,956
Scherrer Memorial Program/Development Fund	207,196	195,784
Operating Cash Flow Fund	1,715,353	1,548,150
Total	<u>\$ 2,319,997</u>	<u>\$ 2,119,310</u>

The board-designated net assets are comprised of the following balances in the statements of financial position:

	2025	2024
Cash and Cash Equivalents	\$ 1,466,020	\$ 1,159,437
Investments	853,977	959,873
Total	<u>\$ 2,319,997</u>	<u>\$ 2,119,310</u>

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes.

	2025	2024
Subject to Expenditure for Specified Purpose:		
Direct Client Assistance	\$ 41,832	\$ 15,317
Total	41,832	15,317
Subject to Expenditure for Specified Time:		
Promises to Give that are Not Restricted by Donors, but Which are Unavailable for Expenditure Until Due	120,275	33,450
Total Net Assets with Donor Restrictions	<u>\$ 162,107</u>	<u>\$ 48,767</u>

Net assets were released from donor restrictions by incurring expenses satisfying the prior or current year purposes or time restrictions specified by donors as follows:

	2025	2024
Therapeutic Counseling	\$ 33,450	\$ 10,000
Direct Client Assistance	15,317	10,000
Total	<u>\$ 48,767</u>	<u>\$ 20,000</u>

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 6 FAIR VALUE MEASUREMENTS

The Organization categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Investments recorded on the financial statements are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access (examples include active exchange-traded equity securities).

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity's own assumptions, as there is little, if any, related market activity (examples include certain private equity investments).

Subsequent to initial recognition, the Organization may re-measure the carrying value of assets and liabilities measured on a nonrecurring basis to fair value. Adjustments to fair value usually result when certain assets are impaired. Such assets are written down from their carrying amounts to their fair value.

Professional standards allow entities the irrevocable option to elect to measure certain financial instruments and other items at fair value for the initial and subsequent measurement on an instrument-by-instrument basis. The Organization has not elected to measure any existing financial instruments at fair value. However, it may elect to measure newly acquired financial instruments at fair value in the future.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
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NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

The following table presents the balances of assets and liabilities measured at fair value on a recurring basis as of June 30, 2025:

	Level 1	Level 2	Level 3	Total
Assets:				
Investments - Corporate Bonds	\$ 148,387	\$ -	\$ -	\$ 148,387
Investments - Equities	100,751	-	-	100,751
Certificates of Deposit*				841,706
Total				<u>\$ 1,090,844</u>

The following table presents the balances of assets and liabilities measured at fair value on a recurring basis as of June 30, 2024:

	Level 1	Level 2	Level 3	Total
Assets:				
Investments - Corporate Bonds	\$ 132,097	\$ -	\$ -	\$ 132,097
Investments - Equities	100,829	-	-	100,829
Certificates of Deposit*				800,543
Total				<u>\$ 1,033,469</u>

* Certificates of deposit are not measured at fair value, but are included in the fair value measurement table to facilitate reconciliation to the Investments shown on the statements of financial position.

NOTE 7 DONATED COMMODITIES

The Organization received food at no cost to provide low-income participants of the Organization's programs with emergency food assistance. The donated food is measured at fair value and totaled \$40,024 and \$52,543 for the years ended June 30, 2025 and 2024, respectively. The fair value of the food is based on the average value per pound evaluated by the most recently issued Feeding America Valuation Report.

All gifts in-kind received by the Organization for the years ended June 30, 2025 and 2024 were considered without donor restrictions and able to be used by the Organization as determined by the board of directors and management.

NOTE 8 LIQUIDITY AND AVAILABILITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing program-related activities as well as the conduct of services undertaken to support those programs to be general expenditures.

COMMITTEE AGAINST DOMESTIC ABUSE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 8 LIQUIDITY AND AVAILABILITY (CONTINUED)

As of June 30, 2025 and 2024, the following financial assets could be readily made available within one year of the balance sheet date to meet general expenditures:

	2025	2024
Financial Assets at Year-End:		
Cash and Cash Equivalents	\$ 1,255,294	\$ 1,118,675
Investments	1,090,844	1,033,469
Receivables	289,692	181,076
Total Financial Assets at Year-End	<u>2,635,830</u>	<u>2,333,220</u>
Less: Amounts Not Available to Meet General Expenditures Within One Year:		
Board-Designated	(2,319,997)	(2,119,310)
Donor-Restricted	<u>(162,107)</u>	<u>(48,767)</u>
Financial Assets Available to Meet General Expenditures Within One Year	<u><u>\$ 153,726</u></u>	<u><u>\$ 165,143</u></u>

NOTE 9 SUBSEQUENT EVENT

In July 2025, the organization entered into an agreement to upgrade their security systems for a total commitment of \$60,000.

In November 2025, the Organization entered into a space lease beginning in January 2026 and ending December 2028. Future rent payments for the entirety of the lease obligation total \$44,509.



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