

**GULF COAST CHILDREN'S ADVOCACY  
CENTER, INC.**

**PANAMA CITY, FLORIDA**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2024**



**Tipton, Marler, Garner & Chastain**  
*The CPA Group*

**GULF COAST CHILDREN’S ADVOCACY CENTER, INC.**

**PANAMA CITY, FLORIDA**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2024**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Gulf Coast Children's Advocacy Center, Inc.  
Panama City, Florida

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Gulf Coast Children's Advocacy Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Gulf Coast Children's Advocacy Center, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter*

As described in Note 14 to the financial statements, Gulf Coast Children's Advocacy Center, Inc.'s December 31, 2023 financial statements have been restated to reflect the correction of prior year understated revenues. Our opinion is not modified with respect to this matter.

## ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 Gulf Coast Children's Advocacy Center, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Gulf Coast Children's Advocacy Center, 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 Gulf Coast Children's Advocacy Center, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Florida Single Audit Act (Florida Statute 215.97), and Chapter 10.650 of the Rules of the Auditor General of the State of Florida, are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of state earnings, related party transaction adjustments, actual expenses and revenues, and bed-day availability payments for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on the information.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2025, on our consideration of Gulf Coast Children's Advocacy Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Gulf Coast Children's Advocacy Center, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gulf Coast Children's Advocacy Center, Inc.'s internal control over financial reporting and compliance.

*Lipton, Macle, Garner: Chastain*

Panama City, Florida  
June 24, 2025

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2024**

**ASSETS**

**Current Assets:**

Cash and cash equivalents	\$ 992,907
Contracts receivable	52,924
Grants receivable	1,784,447
Other receivables	6,731
Prepaid expenses	83,706
Unconditional promises to give	4,117
Total current assets	<u>2,924,832</u>

**Property and Equipment:**

Land	576,015
Buildings	3,247,217
Building improvements	119,068
Furniture and equipment	986,454
Automobiles	237,741
	<u>5,166,495</u>
Less accumulated depreciation	(1,924,787)
Net property and equipment	<u>3,241,708</u>

**Other Assets:**

Construction in progress - Marianna	1,882,754
Loan fees, net of amortization	13,938
Right-of-use assets - operating leases	2,155,291
Deposits	34,324
Total other assets	<u>4,086,307</u>

**Total Assets**

\$ 10,252,847

**LIABILITIES AND NET ASSETS**

**Current Liabilities:**

Accounts payable and accrued expenses	\$ 347,173
Interest payable	3,517
Bay County Commissioners advance	1,618,600
Refundable advances - grants	190,701
Deferred revenue - special events	13,582
Current portion of operating lease liabilities	531,960
Current maturities of notes payable	107,523
Total current liabilities	<u>2,813,056</u>

**Other Liabilities:**

Operating lease liabilities, less current portion	1,666,819
Notes payable, less current maturities	1,279,828
Total other liabilities	<u>2,946,647</u>
Total liabilities	<u>5,759,703</u>

**Net Assets:**

With donor restrictions	68,420
Without donor restrictions	4,424,724
Total net assets	<u>4,493,144</u>

**Total Liabilities and Net Assets**

\$ 10,252,847

See independent auditor's report and the accompanying notes.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2024**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues and other support:</b>			
Contributions	\$ 236,363	\$ 49,754	\$ 286,117
Contributions of nonfinancial assets	35,471		35,471
Contract services	529,385		529,385
Grants	9,632,180		9,632,180
Administration fees	162,239		162,239
United Way allocations	13,151		13,151
Interest income	1,936		1,936
Building rent	67,103		67,103
Special events	566,261	24,008	590,269
Insurance proceeds	4,260		4,260
Miscellaneous	9,687		9,687
Net assets released from restrictions	427,982	(427,982)	-
Total revenues and other support	11,686,018	(354,220)	11,331,798
<b>Expenses:</b>			
Program services -			
Community Outreach Program	533,252		533,252
Child Protection Team	1,356,276		1,356,276
Healthy Start	712,398		712,398
Parents as Teachers	289,745		289,745
Sexual Assault Program	2,302,003		2,302,003
Therapy Program	2,595,187		2,595,187
Victim Advocacy	1,061,739		1,061,739
Victim Services	826,227		826,227
Supporting services -			
General and administrative	1,100,223		1,100,223
Fundraising	369,370		369,370
Total expenses	11,146,420	-	11,146,420
<b>Change in Net Assets</b>	539,598	(354,220)	185,378
<b>Net Assets:</b>			
Net assets, beginning of year	3,694,680	422,640	4,117,320
Prior period adjustment (Note 14)	190,446		190,446
Net assets, beginning of year, restated	3,885,126	422,640	4,307,766
Net assets, end of year	\$ 4,424,724	\$ 68,420	\$ 4,493,144

See independent auditor's report and the accompanying notes.

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**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2024**

	Program Services					
	Community Outreach Program	Child Protection Team	Healthy Start	Parents as Teachers	Sexual Assault Program	Therapy Program
Accounting, auditing, and professional fees	\$ 4,110	\$ 11,591	\$ 5,094	\$ 1,614	\$ 26,183	\$ 32,702
Administration fees		4,300	62,500	26,203	18,500	45,496
Advertising	754	433	376		2,427	102
Advocacy/Awareness expense		250		301	38,949	1,679
Amortization expense						
Depreciation	161	59,103	14,485	180	3,307	19,468
Direct client care	80			4,707	5,896	35,102
Dues and subscriptions	229	229	457	3,689	8,024	1,221
Employee benefits	39,845	59,869	49,128	10,557	153,462	144,090
Employee/Board related expenses	1,238	876	619	588	8,182	1,917
Insurance	2,724	6,853	3,169	1,071	14,706	15,540
Interest						
Janitorial	50	27,511	10,176	424	21,088	53,358
Landscape supplies		7,251			938	5,793
Medical services and supplies	287	41,553	1,385	19,337	71,167	7,940
Miscellaneous		163	148		158	612
Office expense	582	4,750	1,798	131	19,013	20,702
Operating lease cost	9,070	96,214	29,125	9,391	237,378	111,532
Repairs and maintenance	42	3,156	164	128	4,019	2,857
Retirement	16,272	36,196	14,431	7,934	42,341	69,787
Salaries and related expenses	442,923	952,011	498,910	168,451	1,499,174	1,928,080
Special events					2,460	
Taxes and licenses		383			500	
Telephone	4,312	13,949	6,108	1,381	28,512	25,802
Training	67	3,514		26,656	24,254	27,038
Travel	9,923	10,647	11,563	6,426	51,731	20,622
Utilities	583	15,474	2,762	576	19,634	23,747
<b>Total expenses</b>	<u>\$ 533,252</u>	<u>\$ 1,356,276</u>	<u>\$ 712,398</u>	<u>\$ 289,745</u>	<u>\$ 2,302,003</u>	<u>\$ 2,595,187</u>

Program Services			Supporting Services		
Victim Advocacy	Victim Services	Total Program Services	General and Administrative	Fundraising	Total
\$ 9,718	\$ 28,043	\$ 119,055	\$ 75,278		\$ 194,333
		156,999	5,240		162,239
924	579	5,595	12,307		17,902
3,753	3,563	48,495			48,495
			1,022		1,022
10,183	65,776	172,663	49,915		222,578
812	24,937	71,534	109		71,643
	23,340	37,189	36,109		73,298
88,114	46,238	591,303	66,105		657,408
2,503	1,450	17,373	44,022		61,395
5,082	2,869	52,014	133,526		185,540
			68,461		68,461
18,144		130,751	21,491		152,242
	130	14,112	32,287		46,399
		141,669	3,489		145,158
303		1,384	9,592		10,976
2,809	2,353	52,138	17,678		69,816
51,040	104,517	648,267	102,229		750,496
4,157	222	14,745	23,764		38,509
23,647	15,595	226,203	12,881		239,084
815,501	455,436	6,760,486	325,927	\$ 85,817	7,172,230
	23,365	25,825		283,553	309,378
		883	2,243		3,126
10,424	5,247	95,735	19,947		115,682
	19,939	101,468	10,947		112,415
6,517	753	118,182	10,597		128,779
8,108	1,875	72,759	15,057		87,816
<u>\$ 1,061,739</u>	<u>\$ 826,227</u>	<u>\$ 9,676,827</u>	<u>\$ 1,100,223</u>	<u>\$ 369,370</u>	<u>\$ 11,146,420</u>

See independent auditor's report and the accompanying notes.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2024**

<b>Cash Flows From Operating Activities:</b>	
Cash received from contracts and grants	\$ 10,061,189
Cash received from contributions	286,117
Cash received from United Way	18,291
Cash received from insurance proceeds	4,260
Cash received from other operating receipts	800,829
Interest received	1,936
Interest paid	(74,948)
Cash paid to suppliers and employees	<u>(10,730,536)</u>
Net cash provided by operating activities	<u>367,138</u>
<b>Cash Flows From Investing Activities:</b>	
Net (increase) decrease in certificates of deposit	905,100
Purchases of property and equipment	(14,674)
Purchases of construction in progress	(908,254)
Interest paid - capitalized	<u>(2,854)</u>
Net cash used in investing activities	<u>(20,682)</u>
<b>Cash Flows From Financing Activities:</b>	
Advances from Bay County Commissioners	3,560,920
Repayments on Bay County Commissioners Advances	(3,162,575)
Proceeds from Line of Credit	185,036
Repayments on Line of Credit	(1,155,100)
Proceeds from notes payable	905,100
Payments on notes payable	<u>(597,414)</u>
Net cash used in financing activities	<u>(264,033)</u>
<b>Net Increase in Cash and Cash Equivalents</b>	82,423
<b>Cash and cash equivalents, beginning of year</b>	<u>910,484</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 992,907</u>
<b>Reconciliation of change in net assets to net cash provided by operating activities -</b>	
Change in net assets	\$ 185,378
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	222,578
Amortization	1,022
(Increase) decrease in assets -	
Contracts receivable	3,015
Grants receivable	(125,914)
Other receivables	17,053
Prepaid expenses	47,298
Unconditional promises to give	(224)
Right-of-use assets - operating leases	(13,797)
Deposits	(5,797)
Increase (decrease) in liabilities -	
Accounts payable and accrued expenses	15,347
Interest payable	(6,487)
Refundable advances - grants	21,776
Deferred revenue - special events	(22,358)
Operating lease liabilities	28,248
Total adjustments	<u>181,760</u>
Net cash provided by operating activities	<u>\$ 367,138</u>

See independent auditor's report and the accompanying notes.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 1 – NATURE OF ORGANIZATION**

Gulf Coast Children's Advocacy Center, Inc. (the Organization) was established on September 9, 1999. The Organization serves to protect and enhance the quality of life for victims of sexual violence and child abuse in our community by providing a trauma sensitive, specialized approach to assess, identify, treat and prevent sexual assault and child abuse through the coordination of community resources. The Organization coordinates and facilitates treatment for victims and their families. A substantial portion of funding for programs is provided by the State of Florida Department of Health, the U.S. Department of Health and Human Services, and the U.S. Department of Justice.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Accounting and Financial Statement Presentation*

The accompanying financial statements have been prepared on the accrual basis of accounting. The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restriction.

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

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor stipulated the funds be maintained in perpetuity.

*Cash and Cash Equivalents*

The Organization considers all cash and highly liquid investments with original maturities of three months or less to be cash equivalents.

*Contracts Receivable*

The Organization reports contracts receivable at net realizable value. As of December 31, 2024, the Organization has contracts receivables of \$52,924. Management determines the allowance for uncollectible accounts based on historical losses and current economic conditions. Management believes all receivables are collectible, therefore, no allowance is provided in these financial statements.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Grants Receivable*

The Organization reports grants receivable at net realizable value. As of December 31, 2024, the Organization has grants receivables of \$1,784,447. Management determines the allowance for uncollectible accounts based on historical losses and current economic conditions. Management believes all receivables are collectible, therefore, no allowance is provided in these financial statements.

*Unconditional Promises to Give*

Unconditional promises to give are recognized as revenue and assets in the period in which the related promise is made. Unconditional promises to give are stated net of an allowance for uncollectible promises to give and net of present value discounts. The Organization uses the allowance method to determine uncollectible promises to give. The allowance is based on prior years' experience and management's analysis of specific promises made. Management believes all promises to give are collectible, therefore, no allowance is provided in these financial statements.

*Property and Equipment*

Property and equipment are stated at cost for assets purchased and at fair value for assets donated. Depreciation of equipment is provided over the estimated useful lives, generally five to seven years, of the respective assets on a straight-line basis. The Organization capitalizes all property and equipment purchases over \$1,000 or property and equipment less than \$1,000 that is required to be tracked by the granting agency. Depreciation expense for the year ended December 31, 2024 was \$222,578.

*Refundable Advances and Deferred Revenue*

Revenues received in advance (grants) that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances.

Revenues received in advance (fundraising) are recorded as deferred revenue until the event takes place. The exchange revenue is not considered earned until the event takes place, and the contribution revenue is deemed to be conditional on the event taking place. When the event takes place, the funds are recorded as special events revenue. If an event is cancelled, the money collected is either paid back to the donor and the liability is reduced, or the funds are considered an unconditional contribution as soon as the donor agrees to forfeit the funds to the Organization, making it contribution revenue on that date, including the foregone exchange revenues.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Prepaid Expenses*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items on the statement of financial position. These items will be expensed over the applicable usage period.

*Revenue Recognition*

Revenue is recognized on the accrual basis and generally consists of grants, contributions, contracts for services, special event revenue, in-kinds and other income.

*Grants – Government and Other.* The Organization is the recipient of federal, state, and local grants to fund its primary programs. Grants consist primarily of conditional grants, that is, those with a measurable performance or other barrier, and a right of return. Grants are not recognized until the conditions on which they depend have been substantially met. The federal, state, and local grants are conditioned upon the incurrence of allowable qualifying expenses. Grants are recorded as revenue when the related approved expenditures are made.

*Contributions – General.* Contributions are recognized as revenue when they are received or unconditionally pledged and are recorded at their estimated fair values.

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

*Contributions – Tangible.* The Organization reports gifts of land, buildings, and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long lived assets are placed in service.

*Contributions – Services.* Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased. In addition to amounts recorded, the Organization receives donated services which are not recorded because the above requirements have not been met. Those contributed services include Board governance and volunteer hours.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Contract Services.* Fees charged to program users are recognized at the point in time when the Organization satisfies its performance obligations by transferring program services to users. The Organization's primary fees relate to providing advocacy services, medical exams, and forensic medical services for victims of abuse and sexual assault to various entities in the State of Florida. Any program fees prepaid by users are accounted for as deferred revenue until the Organization satisfies its obligations to provide the related services.

*Building Rent.* Rental income reflects revenues earned from operating leases on property owned by the Organization. Revenues are recognized on a straight-line basis over the lease term.

*Special Events.* Special event revenue consists of registrations, sponsorships and other contributions. The portion that is considered to be exchange revenue is recognized as revenue when the performance obligations are met, which is the occurrence of the event.

*Advertising*

Advertising costs are expensed as they are incurred. Advertising expense for the year ended December 31, 2024, totaled \$17,902.

*Contributed Services*

Contributed goods and services are recorded as support and expense in the accompanying financial statements at their fair value in the period of receipt. Services provided by the Board of Directors are considered a philanthropic activity and are generally not recorded; therefore, the value of contributed time is not reflected in these financial statements.

*Income Taxes*

Gulf Coast Children's Advocacy Center, Inc. has qualified as an exempt organization for federal income tax purposes under Internal Revenue Code Section 501(c)(3) and is not classified as a private foundation. However, the Organization may be subject to income taxes on unrelated business income. The Organization had no unrelated business income during the year ended December 31, 2024. Accordingly, no provision for income taxes has been made in these financial statements.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates made in the preparation of the financial statements include depreciation expense and allocation of expenses by function. Accordingly, actual results could differ from those estimates.

*Right-of-use Assets and Lease Liabilities*

Under Topic 842, a lessee is required to recognize a right-of-use asset (ROU) and a lease liability based on the present value of the remaining lease payments. 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 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. Lessor accounting remains largely unchanged from previous guidance, with the majority of changes allowing for better alignment with the new lessee model and ASC Topic 606.

Key estimates and judgments related to leases include how the Organization determines (1) the discount rate used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The Organization uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Organization generally uses its estimated incremental borrowing rate or elects to use the risk-free interest rate as the discount rate for leases of all underlying classes of assets, as applicable. The lease term includes the noncancellable period of the lease, as well as expected renewal terms. In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options are only included in the lease term if the lease is reasonably certain to be extended.

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 recognized lease cost associated with its short-term leases on a straight-line basis over the lease term.

The Organization has made the accounting policy election to not separate lease components from non-lease components when allocating contract consideration for all underlying classes of assets and common property, as applicable.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Organization monitors changes in circumstances that would require a remeasurement of its leases and will remeasure right-of-use lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of any lease liability.

*Expense Allocation*

The cost of providing the various programs and activities and supporting services has been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Expenses are charged to program services and supporting services on the basis of how resources are utilized. Directly identifiable expenses are charged to program and supporting services. The expenses that are allocated include accounting, auditing, and professional fees, administration fees, advertising, advocacy/awareness expense, direct client care, dues and subscriptions, employee benefits, employee/board related expenses, landscape supplies, medical services and supplies, office expense, retirement, salaries and related expenses, taxes and licenses, training, and travel which are allocated on the basis of estimates of time and effort; and depreciation, insurance, janitorial, operating lease cost, repairs and maintenance, telephone, and utilities which are allocated on a square footage basis. General and administrative 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.

**NOTE 3 – CONTRACTS AND GRANTS RECEIVABLE**

Contracts and grants receivable at December 31, 2024 consist of the following:

	<u>Contracts</u>	<u>Grants</u>
Bay District Schools (COP)	\$ 14,000	
Bay, Franklin, Gulf Healthy Start Coalition, Inc.		\$ 104,168
Child Protection Teams		81,434
Department of Corrections	4,400	
Florida Association of Healthy Start Coalitions, Inc.		59,036
Florida Council Against Sexual Violence		303,702
Florida Network for Children's Advocacy Centers		210,590
Northwest Florida Health Network (PCIT)		49,708
Other	34,524	
Sexual Abuse Treatment Program (SATP)/Therapy		25,710
United States Department of Agriculture		174,034
Victims of Crime Act (VOCA)		776,065
	<u>                    </u>	<u>                    </u>
Total contracts and grants receivable	<u>\$ 52,924</u>	<u>\$ 1,784,447</u>

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 4 – LIQUIDITY AND AVAILABILITY**

The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments. The Organization has various sources of liquidity at its disposal including cash and contracts and grants receivable.

For the purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities.

As of December 31, 2024, the following tables show the total financial assets held by the Organization and the amounts of those financial assets available within one year of the statement of financial position date to meet general expenditures.

Financial assets at year-end:	
Cash and cash equivalents	\$ 992,907
Contracts receivable	52,924
Grants receivable	1,784,447
Other receivables	6,731
Prepaid expenses	83,706
Unconditional promises to give	<u>4,117</u>
 Total financial assets at year-end	 <u><u>\$ 2,924,832</u></u>

Financial assets available to meet general expenditures within one year:

Financial assets at year-end	\$ 2,924,832
Donor-restricted contributions	
Restricted by donor with purpose restrictions	
Charlotte Claire McCants Foundation	(4,840)
Covered in Grace Blankets	(1,250)
First Responder Therapy Services	(5,339)
Holiday Hopes – Christmas gifts for victims	(6,166)
Justin Ayers Memorial Fund – Expenses for victims of crime	(3,500)
Sexual Assault Program	(15,710)
Snacks	(15,441)
Travel Trailer Wrap	(5,200)
Okaloosa County expenses	(4,000)
Outer County expenses	(5,158)
Other	<u>(1,816)</u>
 Total financial assets available to meet general expenditures within one year	 <u><u>\$ 2,856,412</u></u>

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 4 – LIQUIDITY AND AVAILABILITY (Continued)**

The Organization is substantially supported by contributions and grants. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. In the event of an unanticipated liquidity need, the Organization could also draw upon any available funds from its \$250,000 line of credit (as further discussed in Note 9).

**NOTE 5 – CONCENTRATIONS AND CREDIT RISKS**

The Organization received 86% of its revenues and other support from grants from the State of Florida, a federal agency, or pass through entity. If a significant reduction in this level of support were to occur, it would have a material effect on the Organization's activities.

The Organization maintains cash balances at various financial institutions. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2024, the Organization had uninsured cash balances of \$583,863.

**NOTE 6 – UNCONDITIONAL PROMISES TO GIVE**

At December 31, 2024, unconditional promises to give consist of the following:

United Way – due in less than one year	\$ 4,117
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**NOTE 7 – GRANT FUNDING AGREEMENT**

On January 7, 2020, the Organization entered into a revolving grant funding agreement with Bay County, Florida (the County) where the County will fund grant expenses prior to reimbursement regarding the VOCA grant awards to the Organization, subject to a cap of \$2,560,184 on outstanding funds at any given time.

For the year ended December 31, 2024, the Organization received funding of \$3,560,920 and made payments of \$3,162,575 and the balance of the advance at year end was \$1,618,600.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 8 – ACCRUED COMPENSATED ABSENCES**

The Organization has not accrued for compensated absences because the amount cannot be reasonably estimated. Accrued vacation days of up to ten are paid at termination, only when appropriate notice is given, and funding is available. All accrued vacation days are forfeited when an employee quits without proper notice or is immediately terminated for a policy violation or substandard job performance.

**NOTE 9 – LINES OF CREDIT**

The Organization has a line of credit at a local financial institution for \$250,000. The line of credit has a variable interest rate and matures on January 1, 2027. The Organization made no draws in 2024 and made principal payments of \$250,000. As of December 31, 2024, the principal balance was paid in full, leaving the Organization with an available limit of \$250,000 on the line of credit.

In February 2023, the Organization secured a 12-month line of credit with First Federal Bank that allowed the Organization to withdraw up to \$905,100 to fund the construction of the new Marianna, Florida office building. The line of credit had an interest rate of 4.34%, was secured with a matching certificate of deposit, and there was no penalty for early payoff. The Organization made draws of \$185,036 during 2024. In February 2024 the matching certificate of deposit matured and the Organization used the proceeds from the investment to make principal payments of \$905,100 towards the line of credit. As of December 31, 2024, the balance was paid in full and the line of credit account was closed with First Federal Bank.

**NOTE 10 – CONSTRUCTION COMMITMENT**

The Organization has an outstanding commitment for a construction contract at year end. The commitment represents the difference between the contract price of the construction project and the amounts paid on the contract. The Organization entered into an agreement with Donofro Architects (engineer) and Contracting Unlimited, Inc. (contractor) in May 2015 for the demolition and reconstruction of a new Marianna office building. After numerous delays, the original building was demolished, and construction commenced in 2023. As of December 31, 2024, the adjusted contract price was \$1,710,768, and the Organization's outstanding construction commitments were \$181,809.

**NOTE 11 – SUPPLEMENTARY DISCLOSURES OF CASH FLOWS INFORMATION**

Cash paid during the year 2024 for:

Interest – included in cash flows from operating activities	\$ 74,948
Interest – capitalized, included in cash flows from investing activities	\$ 2,854

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 12 – DISAGGREGATION OF REVENUE AND CONTRACT BALANCES**

The following table shows the Organization's revenues from contracts with customers disaggregated according to the timing or transfer of control of goods or services for the year ended December 31, 2024:

<i>Recognized at a point in time</i>	
Contract services	\$ 529,385
Special events	<u>590,269</u>
Total revenue recognized at a point in time	<u>\$ 1,119,654</u>

The following table presents information about contracts receivable, contract assets, and contract liabilities:

Contracts receivable – beginning balance	\$ 55,939
Contracts receivable – ending balance	\$ 52,924
Contract assets – no beginning or ending balance for the year	\$ 0
Contract liabilities:	
Deferred revenue – special events – beginning balance	\$ 35,940
Deferred revenue – special events – ending balance	\$ 13,582

**NOTE 13 – RETIREMENT PLAN**

The Organization maintains a 401(k) plan, which covers all eligible employees. The Organization may elect annually to contribute to the plan on behalf of the employees. For the year ended December 31, 2024, employer contributions were \$239,084.

**NOTE 14 – PRIOR PERIOD ADJUSTMENT**

The beginning net assets without donor restrictions balance at December 31, 2024 has been restated from the amount previously reported to correct an error in reporting grant and other revenues. The effects of the restatements are as follows:

Statement of Financial Position:

	Originally Reported	Adjustment	As Restated
Total Assets	\$ 10,286,212	\$ 190,446	\$ 10,476,658

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 14 – PRIOR PERIOD ADJUSTMENT (Continued)**

Total Liabilities	\$ 6,168,892		\$ 6,168,892
Net Assets	<u>4,117,320</u>	<u>\$ 190,446</u>	<u>4,307,766</u>
Total Liabilities and Net Assets	<u>\$ 10,286,212</u>	<u>\$ 190,446</u>	<u>\$ 10,476,658</u>

Statement of Activities:

	<u>Originally Reported</u>	<u>Adjustment</u>	<u>As Restated</u>
Total revenues and other support	\$ 12,191,501	\$ 190,446	\$ 12,381,947
Total expenses	<u>11,327,880</u>		<u>11,327,880</u>
Change in Net Assets	863,621	190,446	1,054,067
Net assets, beginning of year	<u>3,253,699</u>		<u>3,253,699</u>
Net assets, end of year	<u>\$ 4,117,320</u>	<u>\$ 190,446</u>	<u>\$ 4,307,766</u>

**NOTE 15 – NET ASSETS**

Net Assets With Donor Restrictions:

As of December 31, 2024, net assets with donor restrictions of \$68,420 are restricted for the following purposes:

Charlotte Claire McCants Foundation	\$ 4,840
Covered in Grace Blankets	1,250
First responder therapy services	5,339
Holiday Hopes – Christmas gifts for victims	6,166
Justin Ayers Memorial Fund – Expenses for victims of crime	3,500
Sexual Assault Program	15,710
Snacks	15,441
Travel trailer wrap	5,200
Okaloosa County expenses	4,000
Outer County expenses	5,158
Other	<u>1,816</u>
	<u>\$ 68,420</u>

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024**

**NOTE 15 – NET ASSETS (Continued)**

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 December 31, 2024:

Satisfaction of purpose restrictions		
Capital campaign	\$	364,723
Community services – Bay County		2,136
Escambia County expenses		2,083
First responder therapy services		9,661
Holiday Hopes – Christmas gifts for victims		24,009
Sexual Assault Program		5,348
Snacks		9,804
Outer County expenses		8,403
Washington County expenses		1,500
Other		315
		\$ 427,982

Net Assets Without Donor Restrictions:

As of December 31, 2024, all other net assets were considered to be net assets without donor restrictions.

**NOTE 16 – LEASES – LESSORS**

On September 1, 2021, the Organization renewed the non-cancellable sublease agreement with the Department of Children and Families for the use of the Organization's office space in Panama City, Florida. The renewed lease is for a period of five years beginning February 1, 2022 and expiring on January 31, 2027. For the year ended December 31, 2024, the monthly rental income was \$1,941 for January and \$2,000 for February through December.

On May 23, 2024, the Organization entered into a sublease agreement with Covenant Home Health Care, LLC for the use of the Organization's office space located in Panama City, Florida. The initial term of the sublease is for one year, commencing on May 23, 2024, and expiring on April 30, 2025. Subsequent to December 31, 2024, the sublease was amended to extend the term for an additional one-year period, now set to expire on April 30, 2026.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 16 – LEASES – LESSORS** (Continued)

The components of operating lease income for the year ended December 31, 2024 were as follows:

Operating lease income:		
Fixed lease revenue	\$	67,103

Property and equipment under operating leases as lessor:

As of December 31, 2024, approximately 910 square feet of the Organization's main office location is subject to an operating lease.

Maturity analysis of lease payments as lessor:

As of December 31, 2024, the undiscounted cash flows to be received from lease payments of the operating leases on an annual basis for the next three years are as follows:

Year Ending December 31		
2025	\$	96,468
2026		48,391
2027		<u>2,000</u>
Total undiscounted cash flows	\$	<u>146,859</u>

**NOTE 17 – LEASES – LESSEES**

As of December 31, 2024, the Organization leases office space under 21 operating lease agreements and leases storage unit space under 8 operating lease agreements with 1-to-10-year initial terms. Most leases include renewal options which can extend the lease term up to 20 years. The exercise of these renewal options is at the sole discretion of the Organization, and only lease options that the Organization believes are reasonably certain to exercise are included in the measurement of the lease assets and liabilities. Not included in the measurement of the lease assets and liabilities is one office space lease agreement considered short-term.

While all of the agreements provide for minimum lease payments, some include variable payments based on an index or rate. Variable payments are not determinable at the lease commencement and are not included in the measurement of the lease assets and liabilities. The lease agreements do not include any material residual value guarantees or restrictive covenants.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 17 – LEASES – LESSEES** (Continued)

The following summarizes the line items in the statement of financial position, which include amounts for operating leases as of December 31, 2024:

Operating lease right-of-use assets, net	<u>\$ 2,155,291</u>
Current maturities of operating lease liabilities	\$ 531,960
Operating lease liabilities, net of current maturities	<u>1,666,819</u>
 Total operating lease liabilities	 <u>\$ 2,198,779</u>

The components of total lease cost in the statement of functional expenses for the year ended December 31, 2024, were as follows:

Operating lease cost	\$ 654,724
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Not included in operating lease cost noted above are leases with an initial term of 12 months or less, variable lease costs, and other lease costs, which are as follows:

Variable lease cost	\$ 48,244
Short-term lease cost	43,350
Other lease cost	<u>3,450</u>
	<u>95,044</u>
 Total lease cost	 <u>\$ 749,768</u>

The following summarized the weighted average remaining lease term and discount rate as of December 31:

Weighted Average Remaining Lease Term:

Operating leases	5.86 years
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Weighted Average Discount Rate:

Operating leases	3.54 %
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The future minimum lease payments for the following succeeding years, remaining under noncancelable operating leases with initial or remaining lease terms in excess of one year consisted of the following at December 31:

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 17 – LEASES – LESSEES** (Continued)

Year ending December 31		
2025	\$	600,286
2026		477,623
2027		361,204
2028		278,053
2029		165,881
Thereafter		<u>578,777</u>
Total minimum lease payments		2,461,824
Less: amount representing interest		<u>(263,045)</u>
Present value of operating lease liabilities		2,198,779
Less: current maturities of operating lease liabilities		<u>(531,960)</u>
Remaining balance of operating lease liabilities	\$	<u><u>1,666,819</u></u>

Supplemental cash flow information:

Cash paid for operating lease liabilities	\$	641,001
ROU assets obtained in exchange for lease obligations	\$	601,762
Reductions to ROU assets resulting from reductions to Operating lease obligations	\$	575,306

**NOTE 18 – RECENTLY ISSUED ACCOUNTING PRONOUNCEMENTS**

The FASB has issued new accounting guidance or modifications to, or interpretations of, existing accounting guidance. The Organization has considered the new un-adopted guidance and does not believe that any new or modified guidance will have a material impact on the Organization's reported financial position or activities in the near term.

**NOTE 19 – LEGAL PROCEEDINGS**

In 2024, a lawsuit was filed against the Organization, which is currently being actively contested. The suit was initially dismissed and subsequently refiled; as of the date of these financial statements, depositions are scheduled and any evaluation of the likelihood of an unfavorable outcome or any estimate of the amount or range of potential loss is not available.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 20 – NOTES PAYABLE**

Notes payable consisted of the following as of December 31, 2024:

	Due in One Year	Due After One Year
Note payable, interest at 7.5% until repricing in March 2026, due in fixed monthly installments, collateralized by building, matures January 2038.	\$ 78,687	\$ 188,285
Note payable, interest at 9.0% until repricing in October 2025, due in variable monthly installments, collateralized by building, matures September 2039.	7,904	226,489
Note payable, interest at 2.125%, due in fixed monthly installments, collateralized by building, matures January 2055.	15,499	593,093
Note payable, interest at 3.875%, due in fixed monthly installments, collateralized by building, matures January 2055.	5,433	271,961
Total	\$ 107,523	\$ 1,279,828

Future maturities of notes payable are as follows:

2025	\$ 107,523
2026	114,983
2027	122,956
2028	45,006
2029	34,600
Thereafter	962,283
Total	\$ 1,387,351

**NOTE 21 – CONTRIBUTED NONFINANCIAL ASSETS**

Where measurable, contributions of nonfinancial assets are recorded at their fair market value at the date of donation. The contributions listed below have been included in the program and supporting services on the statement of functional expenses. Contributions of nonfinancial assets are as follows:

Program Services:	
Advertising	\$ 5,000
Vehicle Repairs	500
Total program services	5,500

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**

**NOTE 21 – CONTRIBUTED NONFINANCIAL ASSETS** (Continued)

General and Administrative:	
Audit Services	29,591
Employee Assistance Program Therapy	<u>380</u>
Total general and administrative	<u>29,971</u>
Total contributions of nonfinancial assets	<u>\$ 35,471</u>

The Organization recognized contributed nonfinancial assets within revenue. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

The contributions towards vehicle repairs were restricted and utilized in support of the Sexual Assault Program. Valuation is based upon third party estimates, valued and reported at their fair value in the financial statements based on current rates for similar repairs established by the donor.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased. Contributed services recognized comprise professional services from advertising companies, certified public accountants, and licensed medical practitioners. Valuation from advertising companies is based upon third party estimates, valued and reported at their estimated fair value in the financial statements based on current rates for similar services established by the donor. Valuation for certified public accountants and licensed medical practitioners are based upon hours worked times current hourly rates.

**NOTE 22 – SUBSEQUENT EVENTS**

*Certificate of Occupancy*

Subsequent to year end December 31, 2024, Contracting Unlimited, Inc. completed construction on the new Marianna office building discussed at Note 10. The certificate of occupancy was issued to Gulf Coast Children's Advocacy Center, Inc. dated March 6, 2025, and the Organization expects to move in to the new facility by July 2025.

*Healthy Families Ounce of Prevention Grant*

In May 2025, the Board of Directors accepted a grant from Healthy Families (Prevent Child Abuse Florida). Effective July 1, 2025, the new grant will provide \$425,111 in funding for the Organization's Healthy Start program.

The Organization has evaluated subsequent events requiring disclosure or recording in these financial statements through June 24, 2025, which is the date these financial statements were available to be issued.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Gulf Coast Children's Advocacy Center, Inc.  
Panama City, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Gulf Coast Children's Advocacy Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 24, 2025.

**Report on Internal Control over Financial Reporting**

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

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

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

### **Report on Compliance and Other Matters**

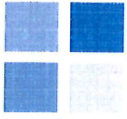
As part of obtaining reasonable assurance about whether Gulf Coast Children's Advocacy Center, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lipton, Mauler, Gaines : Chastain*

Panama City, Florida  
June 24, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, THE FLORIDA SINGLE AUDIT ACT (FLORIDA STATUTE 215.97), AND CHAPTER 10.650 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Board of Directors  
Gulf Coast Children's Advocacy Center, Inc.  
Panama City, Florida

**Report on Compliance for Each Major Federal Program and State Project**

***Opinion on Each Major Federal Program and State Project***

We have audited Gulf Coast Children's Advocacy Center, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Florida Single Audit Act (Florida Statute 215.97) that could have a direct and material effect on each of Gulf Coast Children's Advocacy Center, Inc.'s major federal programs and state projects for the year ended December 31, 2024. Gulf Coast Children's Advocacy Center, Inc.'s major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

***Basis for Opinion on Each Major Federal Program and State Project***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); the Florida Single Audit Act (Florida Statute 215.97); and Chapter 10.650 of the Rules of the Auditor General of the State of Florida. Our responsibilities under those standards and the Uniform Guidance, the Florida Single Audit Act (Florida Statute 215.97), and Chapter 10.650 of the Rules of the Auditor General of the State of Florida are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Gulf Coast Children's Advocacy Center, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of Gulf Coast Children's Advocacy Center, Inc.'s compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Gulf Coast Children's Advocacy Center, Inc.'s federal programs and state projects.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Gulf Coast Children's Advocacy Center, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, the Florida Single Audit Act (Florida Statute 215.97), and Chapter 10.650 of the Rules of the Auditor General of the State of Florida will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Gulf Coast Children's Advocacy Center, Inc.'s compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, the Florida Single Audit Act (Florida Statute 215.97), and Chapter 10.650 of the Rules of the Auditor General of the State of Florida, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Gulf Coast Children's Advocacy Center, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Gulf Coast Children's Advocacy Center, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, the Florida Single Audit Act (Florida Statute 215.97), and Chapter 10.650 of the Rules of the Auditor General of the State of Florida, but not for the purpose of expressing an opinion on the effectiveness of Gulf Coast Children's Advocacy Center, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control Over Compliance**

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance, the Florida Single Audit Act (Florida Statute 215.97), and Chapter 10.650 of the Rules of the Auditor General of the State of Florida. Accordingly, this report is not suitable for any other purpose.

*Lipton, Mauler, Garner : Chastain*

Panama City, Florida  
June 24, 2025

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL  
AWARDS AND STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2024**

**A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Gulf Coast Children's Advocacy Center, Inc. were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Gulf Coast Children's Advocacy Center, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major federal award programs and state projects, which would be required to be reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance, the Florida Single Audit Act (Florida Statute 215.97), and Chapter 10.650 of the Rules of the Auditor General of the State of Florida, were disclosed during the audit.
5. The auditor's report on compliance for the major federal award programs and state projects for Gulf Coast Children's Advocacy Center, Inc. expresses an unmodified opinion on all major federal programs and state projects.
6. Our audit disclosed no findings required to be reported in accordance with 2 CFR Section 200.516(a) or Rules of the Auditor General 10.654(1)(h).
7. The programs and projects tested as major programs and projects consisted of the following:

Federal Major Programs:

CFDA #16.575 – Crime Victim Assistance

CFDA #93.778 – Grants to States for Medicaid

CFDA #10.766 – Community Facilities Loans and Grants

Dollar threshold for distinguishing between Type A and Type B programs was \$750,000 for major federal programs.

State Major Projects:

CSFA #41.031 – The Florida Network of Children Advocacy Centers

Dollar threshold for distinguishing between Type A and Type B projects was \$578,507 for major state projects.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL  
AWARDS AND STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2024**

8. Gulf Coast Children's Advocacy Center, Inc. was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

There were no findings related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AND STATE FINANCIAL ASSISTANCE AUDIT**

There were no audit findings related to federal awards required to be reported by 2 CFR Section 200.516(a).

There were no audit findings related to state financial assistance required to be reported by Rules of the Auditor General 10.654(1)(h).

**D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

There were no findings related to the prior year financial statements that are required to be reported in accordance with generally accepted government auditing standards.

**E. OTHER MATTERS**

A management letter pursuant to Sections 215.97(10)(f) and 215.97(11)(d), Florida Statutes, was not reported because there were no items that were required to be reported related to federal programs or state projects.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2024**

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA/ CSFA No.	Contract/ Grant No.	Total Expenditures
<b><u>Federal</u></b>			
<b>U.S. Department of Justice</b>			
Passed through Florida Office of Attorney General			
Crime Victim Assistance	16.575 *	VOCA-C-2023-00196	\$ 2,983,017
Crime Victim Assistance	16.575 *	VOCA-C-2023-00288	854,915
Crime Victim Assistance	16.575 *	VOCA-C-2024-00213	635,226
Crime Victim Assistance	16.575 *	VOCA-C-2024-00215	188,073
Total U.S. Department of Justice			<u>4,661,231</u>
<b>U.S. Department of Agriculture</b>			
Community Facilities Loans and Grants	10.766 *	0575-0173	<u>718,075</u>
<b>U.S. Department of Health and Human Service</b>			
Passed through Florida Department of Health			
Social Services Block Grant - Child Protection Team	93.667	CP12A	186,468
Passed through Northwest Florida Health Network			
Mental Health Disaster Assistance and Emergency Mental Health	93.982	C0806	603,568
Passed through Florida Council Against Sexual Violence			
Preventive Health and Health Services Block Grant	93.991	COHBO/21PHH25 (PHH)	9,170
Sexual Assault Services Formula Program	16.017	23FVP25	280,720
Violence Against Women Formula Grants	16.588	23STO25	287,597
Passed through Bay, Franklin, Gulf Healthy Start Coalition, Inc.			
Maternal and Child Health Services Block Grant to the States	93.994	CACHS 22-23	201,528
Grants to States for Medicaid	93.778 *	CACHS 22-23	446,860
Passed through Florida Association of Healthy Start Coalitions, Inc.			
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	MIECHV-2324CAC-1	199,224
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	MIECHV-2425CAC	59,036
Total U.S. Department of Health and Human Service			<u>2,274,171</u>
Total Expenditures of Federal Awards			<u>\$ 7,653,477</u>

See independent auditor's report.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2024**

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA/ CSFA No.	Contract/ Grant No.	Total Expenditures
<b><u>State of Florida</u></b>			
<b>Florida Department of Health</b>			
Medical Services for Abused and Neglected Children (CPT)	64.006	CP12A	\$ 720,002
Medical Services for Abused and Neglected Children (SATP)	64.006	CP1PC	163,697
Total Florida Department of Health			<u>883,699</u>
<b>Florida Council Against Sexual Violence</b>			
Rape Crisis Centers (GR)	64.069	16TFGR25	437,956
Rape Crisis Program Trust Fund (TF)	64.061	16TFGR25	119,819
Total Florida Council Against Sexual Violence			<u>557,775</u>
<b>Office of the Attorney General</b>			
Passed through Florida Network for Children's Advocacy Centers, Inc.			
The Florida Network of Children Advocacy Centers	41.031 *	23/24 GR-CAC04	115,984
The Florida Network of Children Advocacy Centers	41.031 *	23/24 GR-CAC04 (CPT)	5,404
The Florida Network of Children Advocacy Centers	41.031 *	24/25 GR-CAC04	60,813
The Florida Network of Children Advocacy Centers	41.031 *	24/25 GR-CAC04 (CPT)	5,175
The Florida Network of Children Advocacy Centers	41.031 *	24/25-BTG-CAC04	295,374
Total Office of the Attorney General			<u>482,750</u>
<b>Florida Department of Children and Families</b>			
Passed through Florida Network for Children's Advocacy Centers, Inc.			
Florida Network Children's Advocacy Center	60.124	23-24-DCF-CAC-04	3,684
Florida Network Children's Advocacy Center	60.124	24-25-DCF-CAC-04	449
Total Florida Department of Children and Families			<u>4,133</u>
Total Expenditures of State Financial Assistance			<u>\$ 1,928,357</u>

\*denotes major program/project

See accompanying notes to schedule of expenditures of federal awards and state financial assistance

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**YEAR ENDED DECEMBER 31, 2024**

**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance activity of Gulf Coast Children's Advocacy Center, Inc. under programs of the federal government and projects under the State of Florida for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Florida Single Audit Act (Florida Statute 215.97), and Chapter 10.650 of the Rules of the Auditor General of the State of Florida. Because the Schedule presents only a selected portion of the operations of Gulf Coast Children's Advocacy Center, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Gulf Coast Children's Advocacy Center, Inc.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650 of the Rules of the Auditor General of the State of Florida, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

Gulf Coast Children's Advocacy Center, Inc. records expenditures of federal awards and state financial assistance using the direct cost method and the 10% de minimis indirect cost rate depending on which is allowable by the grantor, both of which are allowed under the Uniform Guidance.

**NOTE D – CONTINGENCY**

The grant revenue amounts received are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor would become a liability of the Organization. In the opinion of management, all grant expenditures are in compliance with the terms of the agreements and applicable federal and state laws and other applicable regulations.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
 SCHEDULE OF STATE EARNINGS  
 YEAR ENDED DECEMBER 31, 2024**



**AUDIT SCHEDULE**

**Schedule of State Earnings  
 for Fiscal Year 12/31/2024**

<b>1</b>	<b>Total Expenditures</b>	<b>\$</b>	<b>11,146,420.00</b>
<b>2</b>	<b>Less Other State and Federal Funds</b>	<b>\$</b>	<b>(8,430,026.56)</b>
<b>3</b>	<b>Less Non-Match SAMH Funds</b>	<b>\$</b>	<b>-</b>
<b>4</b>	<b>Less Unallowable Costs per 65E-14, F.A.C.</b>	<b>\$</b>	<b>(309,378.00)</b>
<b>5</b>	<b>Total Allowable Expenditures</b> (Sum of lines 1, 2, 3, and 4)	<b>\$</b>	<b>2,407,015.44</b>
<b>6</b>	<b>Maximum Available Earnings</b> (Line 5 times 75%)	<b>\$</b>	<b>1,805,261.58</b>
<b>7</b>	<b>Amount of State Funds Requiring Match</b>	<b>\$</b>	<b>596,498.63</b>
<b>8</b>	<b>Amount Due to Department</b> (Subtract line 7 from line 6)	<b>\$</b>	<b>1,208,762.95</b>

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
 SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS  
 YEAR ENDED DECEMBER 31, 2024**




**AUDIT SCHEDULE**


**Schedule of Related Party Transaction Adjustments  
 for the Fiscal Year Ending 12/31/2024**

Revenues From Grantee	Related Party	Allocation of Related Party Transactions Adjustment				
		SAMH Covered Services				Total
		1	2	3	.....	
Rent	0					
Services	0					
Interest	0					
Other	<u>0</u>					
Total Revenue From Grantee	0					
Expenses Associated with Grantee Transactions						
Personnel Services	0					
Depreciation	0					
Interest	0					
Other	<u>0</u>					
Total Associated Expenses	0					
Related Party Transaction Adjustment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
ACTUAL EXPENSES AND REVENUES SCHEDULE  
YEAR ENDED DECEMBER 31, 2024**

Provider Name: Gulf Coast Children's Advocacy Center, Inc									
Audit Period: 01/01/2024 - 12/31/2024									
<b>AUDIT SCHEDULE ACTUAL EXPENSES AND REVENUES SCHEDULE</b>									
									
<b>STATE-FUNDED</b>									
Mental Health      Substance Abuse									
<b>FUNDING SOURCES &amp; REVENUES</b>		<b>Other Bundled Projects</b>	<b>Mental Health Total</b>	<b>Substance Abuse Total</b>	<b>Total for State SAMH-Funded Covered Services or Projects</b>	<b>Total for Non-State-Funded Covered Services or Projects</b>	<b>Total for All Covered Services or Projects</b>	<b>Non-SAMH Covered Services or Projects</b>	<b>Total Funding</b>
<b>A</b>		<b>C0</b>	<b>B</b>	<b>C</b>	<b>(B+C)</b>	<b>E</b>	<b>(D+E)</b>	<b>G</b>	<b>(F+G)</b>
<b>IA. STATE SAMH FUNDING</b>									
<b>Current Year Funding</b>									
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State FIS-Federal and State							
MH009	C0806	F	\$ 596,498.63	\$ 596,498.63	\$ -	\$ 596,498.63	\$ 596,498.63		\$ 596,498.63
<b>Total Current Year Funding</b>			\$ 596,498.63	\$ 596,498.63	\$ -	\$ 596,498.63	\$ 596,498.63		\$ 596,498.63
<b>Carry Forward Funding</b>									
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State FIS-Federal and State							
			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Total Carry Forward Funding</b>			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>TOTAL STATE SAMH FUNDING =</b>			\$ 596,498.63	\$ 596,498.63	\$ -	\$ 596,498.63	\$ 596,498.63		\$ 596,498.63
<b>IB. OTHER GOVERNMENT FUNDING</b>									
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,928,357.18	\$ 1,928,357.18
(2) Medicaid			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Local Government			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,765.38	\$ 182,765.38
(4) Federal Grants and Contracts			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,056,978.37	\$ 7,056,978.37
(5) In-kind from local govt. only			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,148,100.93	\$ 9,148,100.93
<b>IC. ALL OTHER REVENUES</b>									
(1) 1st & 2nd Party Payments			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Medicare			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286,117.00	\$ 286,117.00
(5) Other			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,265,610.00	\$ 1,265,610.00
(6) In-kind			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,471.00	\$ 35,471.00
<b>TOTAL ALL OTHER REVENUES =</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,587,198.00	\$ 1,587,198.00
<b>TOTAL FUNDING =</b>			\$ 596,498.63	\$ 596,498.63	\$ -	\$ 596,498.63	\$ 596,498.63	\$ 10,735,298.93	\$ 11,331,797.56

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.**  
**ACTUAL EXPENSES AND REVENUES SCHEDULE**  
**YEAR ENDED DECEMBER 31, 2024**

Provider Name: Gulf Coast Children's Advocacy Center, Inc											
Audit Period: 01/01/2024 - 12/31/2024											
<b>AUDIT SCHEDULE</b>											
<b>ACTUAL EXPENSES AND REVENUES SCHEDULE</b>											
											
<b>SAMH COVERED SERVICES</b>											
*except IIC & IID											
EXPENSE CATEGORIES	Other Bundled Projects	Mental Health Total	Substance Abuse Total	Total for State SAMH-Funded Covered Services	Total for Non- State-Funded Covered Services	Total for All Covered Services	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses (F+G+H+I+J)	
A	C0	B	C	(B+C) D	E	(D+E) F	G	H	I	J	
<b>IIA. PERSONNEL EXPENSES</b>											
(1) Salaries	\$ 324,245.18	\$ 324,245.18	\$ -	\$ 324,245.18	\$ -	\$ 324,245.18	\$ 6,847,984.82				\$ 7,172,230.00
(2) Fringe Benefits	\$ 66,131.26	\$ 66,131.26	\$ -	\$ 66,131.26	\$ -	\$ 66,131.26	\$ 830,360.74				\$ 896,492.00
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>\$ 390,376.44</b>	<b>\$ 390,376.44</b>	<b>\$ -</b>	<b>\$ 390,376.44</b>	<b>\$ -</b>	<b>\$ 390,376.44</b>	<b>\$ 7,678,345.56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,068,722.00</b>
<b>IIIB. OTHER EXPENSES</b>											
(1) Building Occupancy	\$ 72,449.11	\$ 72,449.11	\$ -	\$ 72,449.11	\$ -	\$ 72,449.11	\$ 678,046.89				\$ 750,496.00
(2) Professional Services	\$ 514.87	\$ 514.87	\$ -	\$ 514.87	\$ -	\$ 514.87	\$ 193,819.33				\$ 194,334.00
(3) Travel	\$ 21,903.59	\$ 21,903.59	\$ -	\$ 21,903.59	\$ -	\$ 21,903.59	\$ 219,290.41				\$ 241,194.00
(4) Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
(5) Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
(6) Medical and Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
(7) Subcontracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,158.00				\$ 145,158.00
(8) Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,540.00				\$ 185,540.00
(9) Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,461.00				\$ 88,461.00
(10) Operating Supplies & Expenses	\$ 68,770.48	\$ 68,770.48	\$ -	\$ 68,770.48	\$ -	\$ 68,770.48	\$ 584,515.52				\$ 653,286.00
(11) Other-Expenses	\$ 4,057.16	\$ 4,057.16	\$ -	\$ 4,057.16	\$ -	\$ 4,057.16	\$ 449,332.84				\$ 453,390.00
(12) Donated Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -
<b>TOTAL OTHER EXPENSES =</b>	<b>\$ 167,695.01</b>	<b>\$ 167,695.01</b>	<b>\$ -</b>	<b>\$ 167,695.01</b>	<b>\$ -</b>	<b>\$ 167,695.01</b>	<b>\$ 2,524,163.99</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,691,859.00</b>
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	<b>\$ 558,071.45</b>	<b>\$ 558,071.45</b>	<b>\$ -</b>	<b>\$ 558,071.45</b>	<b>\$ -</b>	<b>\$ 558,071.45</b>	<b>\$ 10,202,509.55</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,760,581.00</b>
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>											
(a) Other Support Costs (Optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223,800.00	\$ -			\$ 223,800.00
(b) Administration	\$ 45,496.41	\$ 45,496.41	\$ -	\$ 45,496.41	\$ -	\$ 45,496.41	\$ 116,742.59		\$ -		\$ 162,239.00
<b>TOT. DISTR'D INDIRECT COSTS =</b>	<b>\$ 45,496.41</b>	<b>\$ 45,496.41</b>	<b>\$ -</b>	<b>\$ 45,496.41</b>	<b>\$ -</b>	<b>\$ 45,496.41</b>	<b>\$ 340,342.59</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	<b>\$ 603,567.86</b>	<b>\$ 603,567.86</b>	<b>\$ -</b>	<b>\$ 603,567.86</b>	<b>\$ -</b>	<b>\$ 603,567.86</b>	<b>\$ 10,542,852.14</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 11,146,420.00</b>
<b>IIID. UNALLOWABLE COSTS</b>											
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309,378.00				\$ 309,378.00
<b>TOT. ALLOWABLE OPER. EXP. =</b>	<b>\$ 603,567.86</b>	<b>\$ 603,567.86</b>	<b>\$ -</b>	<b>\$ 603,567.86</b>	<b>\$ -</b>	<b>\$ 603,567.86</b>	<b>\$ 10,233,474.14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,837,042.00</b>
<b>IIIE. CAPITAL EXPENDITURES</b>											
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS  
YEAR ENDED DECEMBER 31, 2024**

Availability based payment methodology is not utilized; therefore, the Schedule of Bed-Day Availability Payments is not required to be submitted.

**GULF COAST CHILDREN'S ADVOCACY CENTER, INC.  
NOTES TO THE SUPPLEMENTAL SCHEDULES FOR SUBSTANCE  
ABUSE AND MENTAL HEALTH (SAMH) FUNDED ENTITIES  
YEAR ENDED DECEMBER 31, 2024**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Supplemental Schedules for Substance Abuse and Mental Health (SAMH) Funded Entities (the "SAMH Schedules") represent activity of Gulf Coast Children's Advocacy Center, Inc. for the year ended December 31, 2024. The information in the Supplemental SAMH Schedules is presented in accordance with the requirements of the Florida Single Audit Act (Florida Statute 215.97), Chapter 10.650 of the Rules of the Auditor General of the State of Florida, and Contract #C0806. Gulf Coast Children's Advocacy Center, Inc. is reimbursed on a cost reimbursement basis for allowable expenses as outlined in Contract #C0806. Total state SAMH funding in the Actual Expenses and Revenues schedule represents allowable expenditures for the Northwest Florida Health Network agreement.