

# City of Norman – Boys & Girls Club of Norman Annual Report

## Empowering Youth

For more than twenty years, the City of Norman has provided substantial financial support to Center for Children and Families, Inc. (CCFI) for free or very low cost after school services for low-income youth residing in Norman. For 16 years, Neighborhood Centers services were provided on school sites in the Wilson/Longfellow and Kennedy/Irving neighborhoods. In July 2015 Boys & Girls Club of Norman (BGCN) was implemented to expand the number of youth served, increase hours of service to 20 hours over 5 days per week, and benefit from the program curricula, training, quality standards and other support provided by Boys & Girls Club of America.

In 1999, Neighborhood Centers was developed as a community collaboration to respond to high needs neighborhoods representing a significant percentage of the overall poverty and juvenile crime in the City of Norman. In subsequent years, a review of crime data from the Norman Police Department suggested that the implementation of Neighborhood Centers correlated with a significant and sustained decrease in juvenile arrests.

Boys & Girls Club of Norman's target population continues to be children and youth who reside in neighborhoods with high poverty and crime rates, many of whom have experienced relationship trauma such as domestic violence, child abuse or neglect. As a program of CCFI, BGCN is able to benefit from the expertise of CCFI professional staff and its 50 years of experience addressing the needs of families struggling with trauma. Most of the enrolled members come from Adams, Jefferson, Kennedy, and Wilson Elementary Schools, Irving, Alcott, Whittier, and Longfellow Middle Schools with a few from Norman High and Norman North High Schools. Norman Public Schools transports students from six of these school sites and Club members are able to walk from Longfellow Middle School. A Club site operates on location for students at Irving Middle School.

Melissa Klink serves as the CEO of CCFI overseeing multiple programs in the agency, including Boys & Girls Club of Norman. Her history in non-profit mental healthcare, helps drive the advocacy and trauma-informed work of the Club. The Boys & Girls Club is led by Executive Director Whitney Dunn. Whitney has extensive experience leading afterschool youth programming. In addition, we have a Teen Coordinator who is specifically responsible for implementing engaging programming for the 90+ teens currently enrolled in our program.

As BGCN is a program of CCFI, our members also have access to a highly qualified counseling team for individual services to heal complex trauma. The counseling team also works closely with BGCN staff on training in trauma-informed services and how to create a safe environment where every child can thrive. The trauma informed approach includes increased structure, lower youth to adult ratios and creative and individually tailored interventions to help youth resolve conflicts and learn to manage strong feelings without aggressive behavior.

The overall goals of BGCN prevention services are 1) safety and a sense of belonging 2) avoidance of crime, delinquency and other high-risk behaviors, 3) academic success, 4) healthy lifestyles and 5) character and leadership skills. As members arrive from school, the Regional Food Bank of Oklahoma supported Kids Cafe provides a healthy dinner. Following dinner, members have kid choice time to spend on the playground, the outdoor basketball court or the gym. In addition, members have access to an extensive library of books, a newly renovated art room, a brand new STEM lab, and many enrichment activities. Each day, Club members participate in Power Hour with staff and volunteer support to complete homework, engage in STEM projects and other interactive

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academic enrichment activities. Other programming is offered using curricula provided through Boys & Girls Club of America such as Smart Moves, to promote self-awareness, healthy habits, decision making and goal setting and Career Launch, to promote job-readiness and career preparation for teens. Before members leave for home each day they receive a healthy snack.

In school year 2024-2025, Boys & Girls Club of Norman served a total of 216 club members, which included 168 youth at our main CCFI site and 48 youth at our Irving Middle School location. Over 1/3 of our Club members have an IEP or 504 learning plan and we are able to adapt academic success programming to help them succeed in and out of the classroom. Approximately 30% of our Club members also access counseling services at our organization to help them heal from complex trauma. In addition to individual counseling services, teens at Boys & Girls Club experienced group therapy, Making Sense of Your Worth, which had incredible results in self-esteem, confidence and improvement in self-worth.

Here are some of our recent outcomes that demonstrate supports at BGCN:

- 91% of members reported the club provides a safe and positive environment.
- 79% of BGCN members report they are building healthy supportive relationships with adults
- 85% of members feel a sense of belonging at the Club
- 100% of members participate in Academic Success programming
- 100% of members participate in Character & Leadership programming
- 25,098 meals and snacks were served to Club members, fighting youth food insecurity right here in our local community

CCFI is grateful for the many public and private partners who make financial and in-kind investments in Boys & Girls Club of Norman. These partnerships and their impact on children, youth and their families would not be possible without the steadfast commitment of the City of Norman. Partner organizations we work with include:

- **United Way of Norman:** United Way of Norman provides funding for BGCN and works to support the quality of youth development and out-of-school time services throughout the community.
- **Norman Public Schools:** Norman Public Schools allows BGCN members to utilize school buses, vans, and other resources at no cost to the program. Bus transportation is provided from four elementary schools and two middle schools daily throughout the school year. We also are on-site at Irving Middle School in the Recreation Center for afterschool programming.
- **University of Oklahoma:** BGCN serves as a practicum, internship, and volunteer site for many OU students. Approximately 100 OU students associated with a wide range of campus groups - including service organizations, fraternities and sororities - have volunteered with or worked to support the program. One specific group is Hispanic American Student Association which brings cultural programming each week to our members.
- **Mindful Resolutions:** Volunteers from Mindful Resolutions provide social emotional programming and conflict resolution skill building.
- **Bethesda:** Bethesda staff provide child sexual abuse prevention presentations to members and parents.
- **Regional Food Bank:** Regional Food Bank of Oklahoma provides dinner and snack daily during the school year to our members and lunch and snack during summer camp.

# City of Norman – Boys & Girls Club of Norman Annual Report

## Financial Information

Page 4 of this report is the FY 2025 and Estimated FY 2026 revenues and expenses for Boys & Girls Club of Norman. Both of these budgets reflect reductions in shared support staff and other expenses that are based on relative program size across the agency. The 2024 audited financial statements and 990s tax returns are attached.

**Fees for Service:** Boys & Girls Club of Norman charges member families twenty dollars per school year and twenty dollars for summer camp per child, with fee reductions and waivers available based on need. Membership fees represent 0.6% of our total program budget, less than 1%.

**Actions to Generate Income:** In addition to the City of Norman funding, operating costs for the Club are funded from OJJDP mentoring contracts, BGCA pass through dollars, United Way of Norman, foundation and corporate grants and small state contracts.

In addition to making personal financial contributions to the agency, the CCFI Board of Directors continues to seek supplementary funding sources to reduce the impact of a difficult fundraising and government contract climate. The Sustainable Funding Committee works closely with the Development and Communication Team to oversee the resource development process and find ways to diversify revenue for CCFI. All Board members participate in our annual end of year campaign by identifying and soliciting individual and corporate prospects. All Board members also assist in creating the resource development plan for the organization, seeking ways to generate new funds or enhance existing events.

## Fiscal Year 2027 Request

For FY 2026, the City of Norman generously provided \$150,000 to support the Boys & Girls Club of Norman Partnership. **CCFI respectfully requests that the City of Norman continue its investment at \$150,000 for FY 2027.**

This continued investment in BGCN will support the staffing levels required for the high need population served. A minimum 12:1 student to staff ratio is required to provide the high-quality, structured programming and additional support for students struggling with emotional and behavioral problems.

In addition, we are serving more members than ever before, with over half of our Club members being teens. It is crucial that we invest in our teens as they are rapidly approaching adulthood in our community. We recently completed renovations at our new Teen Center at Reaves Park, and will be hosting teen events starting in March 2026, with Spring Break camp starting at the newly renovated facility the same month.

We sincerely appreciate the ongoing support of the City of Norman and its dedication to improving the lives of children in our community.

Respectfully,



Melissa Klink, Chief Executive Officer  
Center for Children and Families, Inc.

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Revenue	CY 25	Budget CY26
United Way	39,000	39,000
Donor Contributions	132,180	90,206
Foundations	53,900	94,000
City Fees & Grants	150,000	150,000
State & Federal Fees and Grants	79,794	49,000
Program Fees	3,301	3,321
<b>Total Revenue</b>	458,176	425,527
<b>Expense</b>		
Salary & Wages	301,440	275,762
Benefits	51,401	46,892
<i>Total Salary &amp; Benefits</i>	352,841	322,654
<b>Operating Expenses</b>		
Professional Fees	37,559	13,009
Supplies	11,414	11,047
Telephone Expense	6,686	9,593
Postage and Shipping	-	40
Occupancy	33,012	31,060
Outside Printing & Artwork	3,028	2,030
Transportation	4,894	1,231
Conferences, Conventions & Meetings	2,656	2,688
Subscriptions and Licensure	12,721	12,659
Specific Assistance to Individ.	3,778	846
Rental, Maintenance of Equipment allocated	505	422
Insurance allocated	18,318	13,782
Equipment Acquisition allocated	1,930	-
Miscellaneous Expenses allocated	2,520	4,466
<i>Total Operating Expense</i>	139,021	102,873
<b>Total Expenses</b>	491,862	425,527
	(33,687)	-

**FOR TAX YEAR 2024**

CENTER FOR CHILDREN & FAMILIES INC

MICHAEL GREEN CPA

827 W LOCUST

Stilwell, OK 74960

(918)696-6298

# MICHAEL GREEN CPA

827 W LOCUST  
Stilwell, OK 74960  
mg.cpa.office@gmail.com  
Phone: (918)696-6298 | Fax: (918)696-4693

November 12, 2025

CENTER FOR CHILDREN & FAMILIES INC  
210 S COCKREL AVE  
Norman, OK 73071

Subject: Preparation of 2024 Tax Returns

CENTER FOR CHILDREN & FAMILIES INC:

Thank you for choosing MICHAEL GREEN CPA to assist with the 2024 taxes for CENTER FOR CHILDREN & FAMILIES INC. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2024 federal and state income tax returns for CENTER FOR CHILDREN & FAMILIES INC. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of CENTER FOR CHILDREN & FAMILIES INC, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2024 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (918)696-6298.

Sincerely,

A handwritten signature in black ink that reads "Michael Green". The signature is written in a cursive, flowing style.

MICHAEL GREEN CPA  
MICHAEL GREEN CPA

Accepted By:

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Officer

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Date

# MICHAEL GREEN CPA

827 W LOCUST  
Stilwell, OK 74960  
mg.cpa.office@gmail.com  
Phone: (918)696-6298 | Fax: (918)696-4693

November 12, 2025

CENTER FOR CHILDREN & FAMILIES INC  
210 S COCKREL AVE  
Norman, OK 73071

CENTER FOR CHILDREN & FAMILIES INC:

Enclosed is the 2024 federal return for a tax-exempt organization, prepared for CENTER FOR CHILDREN & FAMILIES INC from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (918)696-6298.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Green", written in a cursive style.

MICHAEL GREEN CPA  
MICHAEL GREEN CPA

# MICHAEL GREEN CPA

827 W LOCUST  
Stilwell, OK 74960  
mg.cpa.office@gmail.com  
Phone: (918)696-6298 | Fax: (918)696-4693

November 12, 2025

CENTER FOR CHILDREN & FAMILIES INC  
210 S COCKREL AVE  
Norman, OK 73071

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- \* Interviews regarding your tax situation
- \* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- \* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (918)696-6298.

Sincerely,



MICHAEL GREEN CPA  
MICHAEL GREEN CPA

# MICHAEL GREEN CPA

827 W LOCUST  
 Stilwell, OK 74960  
 mg.cpa.office@gmail.com  
 Phone: (918)696-6298 | Fax: (918)696-4693

Customer Name	Customer Information	
CENTER FOR CHILDREN & FAMILIES INC 210 S COCKREL AVE Norman, OK 73071	Invoice #:	
	Date:	November 12, 2025
	Phone:	(405)364-1420
	E-mail:	

Your 2024 tax return was prepared by MICHAEL GREEN CPA.

Description	Fee
<b>Federal And Supplemental Forms</b>	
Form 990	Return of Org Exempt from Income Tax, page 1
Form 990 pg 2	Return of Org Exempt from Income Tax, page 2
Form 990 pg 3	Return of Org Exempt from Income Tax, page 3
Form 990 pg 4	Return of Org Exempt from Income Tax, page 4
Form 990 pg 5	Return of Org Exempt from Income Tax, page 5
Form 990 pg 6	Return of Org Exempt from Income Tax, page 6
Form 990 pg 7	Return of Org Exempt from Income Tax, page 7
Form 990 pg 8	Return of Org Exempt from Income Tax, page 8
Form 990 pg 9	Return of Org Exempt from Income Tax, page 9
Form 990 pg 10	Return of Org Exempt from Income Tax, page 10
Form 990 pg 11	Return of Org Exempt from Income Tax, page 11
Form 990 pg 12	Return of Org Exempt from Income Tax, page 12
Schedule A	Organization Exempt Under Sec 501(c)(3), page 1
Schedule A pg 2	Organization Exempt Under Sec 501(c)(3), page 2
Schedule A pg 3	Organization Exempt Under Sec 501(c)(3), page 3
Schedule A pg 4	Organization Exempt Under Sec 501(c)(3), page 4
Schedule A pg 5	Organization Exempt Under Sec 501(c)(3), page 5
Schedule A pg 6	Organization Exempt Under Sec 501(c)(3), page 6
Schedule A pg 7	Organization Exempt Under Sec 501(c)(3), page 7
Schedule A pg 8	Organization Exempt Under Sec 501(c)(3), page 8
Schedule B	Schedule of Contributors, page 1
Schedule B pg 2	Schedule of Contributors, page 2
Schedule B pg 3	Schedule of Contributors, page 3
Schedule B pg 4	Schedule of Contributors, page 4
Schedule D	Supplemental Financial Statement, page 1
Schedule D pg 2	Supplemental Financial Statement, page 2
Schedule D pg 3	Supplemental Financial Statement, page 3
Schedule D pg 4	Supplemental Financial Statement, page 4
Schedule D pg 5	Supplemental Financial Statement, page 5
Schedule I	Grants and Other Assistance, page 1
Schedule I pg 2	Grants and Other Assistance, page 2
Schedule J	Compensation Information, page 1
Schedule J pg 2	Compensation Information, page 2

Schedule M	Non-Cash Contributions, page 1	
Schedule O	Supplemental Information, page 1	
Form 8879-TE	E-file Signature Authorization for Tax Exempt	
Wks Schedule A	Schedule A Worksheet - Excess 2% Contributors	
Overflow	Itemized Listing Attachment	
EF Notice	General Information for Electronic Filing	

<b>Total Forms</b>	<b>43</b>	<b>Forms Subtotal</b>	<b>0.00</b>
		<b>Total Balance Due</b>	<b>0.00</b>

Our records indicate an open balance on your account.  
Please confirm with your records and reach out to our office @ 918-696-6298.

Thank you for your business!

**Acknowledgement and General Information for  
Entities That File Returns Electronically**

**2024**

Name(s) as shown on return

**CENTER FOR CHILDREN & FAMILIES INC**

Tax ID Number

**\*\* - \*\*\* 3253**

Entity address

**210 S COCKREL AVE**

**Norman, OK 73071**

**Thank you for participating in IRS e-file.**

1.  2024 **8868-01** income tax return for **Federal** was filed electronically.  
The electronic filing services were provided by **MICHAEL GREEN CPA**.
2.  **8868-01** income tax return was accepted on **04-28-2025** using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.  
The submission ID assigned to this return is **7374482025118yya0tuy**.

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE  
IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

Return of Organization Exempt From Income Tax

2024

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

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

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M containing organization details like name (CENTER FOR CHILDREN & FAMILIES INC), address (210 S COCKREL AVE, Norman, OK 73071), and financial data (Gross receipts: \$2,969,832).

Part I Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, membership counts, and financial statements for 2024 and prior years.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature area for Melissa Klink, CEO, including signature and printed name.

Preparer information for Michael Green CPA, including name, address (827 W LOCUST, Stilwell OK 74960), and contact details.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: To heal children, empower youth, and strengthen families because every child deserves to grow up safe, nurtured and loved.

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

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

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

4a (Code: ) (Expenses \$ 1,178,264 including grants of \$ ) (Revenue \$ ) Healing children through counseling and play therapy for children and youth who have experienced relationship trauma. children and youth received counseling.

4b (Code: ) (Expenses \$ 861,746 including grants of \$ ) (Revenue \$ ) Strengthening families through parent education and support services for teen parents, new parents, divorcing parents, and families struggling with abuse and neglect issues. parents and children received family education and support.

4c (Code: ) (Expenses \$ 568,925 including grants of \$ ) (Revenue \$ ) Empowering youth through enriching out-of-school time activities for youth from low-income neighborhoods. children and youth received enriching out-of-school time services.

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

4e Total program service expenses 2,608,935

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O . . . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	7h			
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>				
a	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	9b			
10	<b>Section 501(c)(7) organizations.</b> Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	10b			
11	<b>Section 501(c)(12) organizations.</b> Enter:				
a	Gross income from members or shareholders . . . . .	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	11b			
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	12b			
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	13b			
c	Enter the amount of reserves on hand . . . . .	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O . . . . .	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.	16			X
17	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 4 columns: Question ID, Question Text, Yes, No. Rows include 1a (voting members), 1b (independent members), 2-9 (relationships, control, changes, assets, members, governance decisions, documentation, and mailing addresses).

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

Table with 4 columns: Question ID, Question Text, Yes, No. Rows include 10a-16b covering local chapters, policies, Form 990 distribution, conflict of interest, whistleblower, document retention, compensation, joint ventures, and participation in joint ventures.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed Oklahoma
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records. MELISSA KLINK (405)364-1420, 210 S COCKREL AVE, Norman, OK 73071

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)MELISSA KLINK CEO	40.00			X			86,426	0	0	
(2)APRIL MADDRY BOARD MEMBER	1.00	X					0	0	0	
(3)BABS HARMON BOARD MEMBER		X					0	0	0	
(4)FRANCISCA JENSEN BOARD MEMBER		X					0	0	0	
(5)LESLIE CHRISTOPHER BOARD MEMBER		X					0	0	0	
(6)LISA PETERSON BOARD MEMBER		X					0	0	0	
(7)MATT FIX BOARD MEMBER		X					0	0	0	
(8)NATASHA GRAF BOARD MEMBER		X					0	0	0	
(9)NIKKI HOWELL BOARD MEMBER		X					0	0	0	
(10)QUY NGUYEN COMMUNITY OUTREACH COMMITTEE CHAIR		X					0	0	0	
(11)RYAN CLARK BOARD MEMBER		X					0	0	0	
(12)SHAUN MENDEZ BOARD MEMBER		X					0	0	0	
(13)ANDREA SPENCER-HILL SUSTAINABLE FUNDING COMMITTEE CHAIR				X			0	0	0	
(14)JEANNE MILLER BOARD DEVELOPMENT & STAFF ENGAGEMENT				X			0	0	0	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) JOHN DOWNS BOYS & GIRLS CLUB LIAISON				X				0	0	0
(16) MATTHEW WOODARD PRESIDENT-ELECT				X				0	0	0
(17) MONICA DIAZ PRESIDENT				X				0	0	0
(18) TYLER MONTGOMERY TREASURER				X				0	0	0
(19) SARAH JENSEN SCETTTLER IMMEDIATE PAST PRESIDENT AND SECRET							X	0	0	0
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>								<b>86,426</b>		
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>86,426</b>	<b>0</b>	<b>0</b>

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>	115,188				
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions) . .	<b>1e</b>	1,922,050				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	656,644				
	<b>g</b> Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 174,958				
	<b>h Total.</b> Add lines 1a-1f . . . . .			2,693,882			
Program Service Revenue			Business Code				
	<b>2a</b> PROGRAM CLASS FEES	624100	238,995	238,995			
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue . . . . .						
<b>g Total.</b> Add lines 2a-2f . . . . .			238,995				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		3,722	3,722			
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses . . . . .	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) . . . . .						
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>7b</b>					
<b>c</b> Gain or (loss) . . . . .	<b>7c</b>						
<b>d</b> Net gain or (loss) . . . . .							
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>						
<b>b</b> Less: direct expenses . . . . .	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>						
<b>b</b> Less: direct expenses . . . . .	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>						
<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .							
Miscellaneous Revenue			Business Code				
	<b>11a</b> OTHER	900099	33,233	33,233			
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .			33,233				
<b>12 Total revenue.</b> See instructions . . . . .			2,969,832	275,950	0	0	

**Part IX Statement of Functional Expenses**

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

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	88,288	79,459	3,532	5,297
7	Other salaries and wages . . . . .	1,797,812	1,480,079	166,200	151,533
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . .				
9	Other employee benefits . . . . .	451,422	373,064	38,334	40,024
10	Payroll taxes . . . . .				
11	Fees for services (nonemployees):				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .	11,305	9,952	481	872
d	Lobbying . . . . .				
e	Professional fundraising services. See Part IV, line 17. . .				
f	Investment management fees . . . . .				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . .	69,140	56,265	10,524	2,351
12	Advertising and promotion . . . . .	163		50	113
13	Office expenses . . . . .	97,096	73,743	7,840	15,513
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .	96,869	91,742	1,304	3,823
17	Travel . . . . .	13,413	12,755	8	650
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	22,466	19,984	474	2,008
20	Interest . . . . .	15,623	7,395	7,671	557
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	110,981		110,981	
23	Insurance . . . . .	65,428	60,515	973	3,940
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	<b>EQUIPMENT</b>	32,931	32,155	212	564
b	<b>PROGRAM MATERIALS AND SNACKS</b>	67,315	52,181	134	15,000
c	<b>CLIENT SUPPORT SERVICES</b>	99,616	99,598	7	11
d	<b>MISCELLANEOUS</b>	10,669	6,642	3,682	345
e	All other expenses _____	170,958	153,406	6,751	10,801
25	<b>Total functional expenses.</b> Add lines 1 through 24e. . .	3,221,495	2,608,935	359,158	253,402
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	3,498	1	104,399
	2	Savings and temporary cash investments	252,747	2	78,641
	3	Pledges and grants receivable, net	229,418	3	114,329
	4	Accounts receivable, net	368,835	4	126,787
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	18,433	8	23,803
	9	Prepaid expenses and deferred charges	275	9	19,021
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,922,486		
	b	Less: accumulated depreciation	826,669	10c	3,095,817
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	225,974
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	16,414	14	11,638
	15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	4,077,706	16	3,800,409	
Liabilities	17	Accounts payable and accrued expenses	163,654	17	223,626
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	17,714	25	12,695
	26	<b>Total liabilities.</b> Add lines 17 through 25	181,368	26	236,321
Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>				
	27	Net assets without donor restrictions	3,821,944	27	3,906,631
	28	Net assets with donor restrictions	74,394	28	(342,543)
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	<b>Total net assets or fund balances</b>	3,896,338	32	3,564,088
33	<b>Total liabilities and net assets/fund balances</b>	4,077,706	33	3,800,409	

**Part XI Reconciliation of Net Assets**

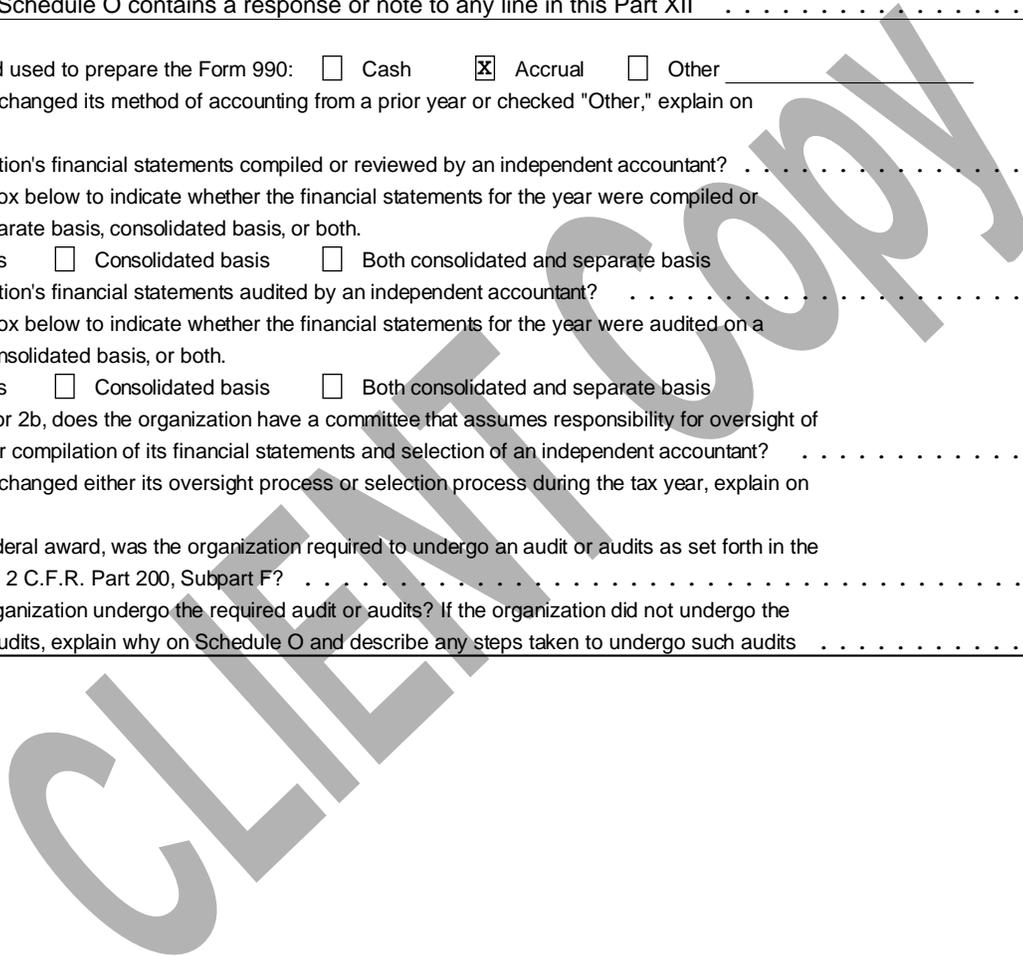
Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	2,969,832
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	3,221,495
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	(251,663)
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	3,896,338
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	28,297
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	(108,351)
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	(533)
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	3,564,088

**Part XII Financial Statements and Reporting**

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

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



**SCHEDULE A  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

**Open to Public  
Inspection**

<b>Name of the organization</b> CENTER FOR CHILDREN & FAMILIES INC	<b>Employer identification number</b> 73-0933253
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations . . . . .
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	1,612,136	1,536,176	2,289,013	2,894,094	2,514,424	10,845,843
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .	1,612,136	1,536,176	2,289,013	2,894,094	2,514,424	10,845,843
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						10,845,843

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 . . . . .	1,612,136	1,536,176	2,289,013	2,894,094	2,514,424	10,845,843
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						10,845,843
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	100.00 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 . . . . .	<b>15</b>	0.00 %
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

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

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

**Section A. Public Support**

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

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)) . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2023</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

- 19a 33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . .

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	<b>2a</b>	
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	<b>2b</b>	
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	<b>3a</b>	
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	<b>3b</b>	

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

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

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

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

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

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

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

CLIENT COPY

**Schedule B  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

**Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

Name of the organization

**CENTER FOR CHILDREN & FAMILIES INC**

Employer identification number

**73-0933253**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization <b>CENTER FOR CHILDREN &amp; FAMILIES INC</b>	Employer identification number <b>73-0933253</b>
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**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	OKLA DEPT OF HUMAN SERVICES  PO BOX 25352  Oklahoma City, OK 73125	\$ 183,984	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	OKLA DISTRICT ATTORNEY'S COUNCIL  421 N W 13TH ST STE 290  Oklahoma City, OK 73103	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	OKLA DEPT OF EDUCATION  100 N E 10TH ST  Oklahoma City, OK 73117-1299	\$ 125,416	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CITY OF NORMAN  PO BOX 370  Norman, OK 73069	\$ 197,435	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	COMMUNITIES FOUNDATION OF OK  801 N W 63RD STREET SUITE 200  Oklahoma City, OK 73116	\$ 73,976	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	_____  _____  _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>CENTER FOR CHILDREN &amp; FAMILIES INC</b>	Employer identification number <b>73-0933253</b>
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) <small>(See instructions.)</small>	(d) Date received
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization <b>CENTER FOR CHILDREN &amp; FAMILIES INC</b>	Employer identification number <b>73-0933253</b>
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**Part III** *Exclusively* religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_____	_____ _____ _____	_____ _____ _____	_____ _____ _____

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
_____ _____ _____	_____ _____ _____

SCHEDULE D (Form 990) (Rev. December 2024)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: CENTER FOR CHILDREN & FAMILIES INC; Employer identification number: 73-0933253

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

Part II Conservation Easements

Form with multiple rows for questions 1-9 regarding conservation easements, including a table for 'Held at the End of the Tax Year'.

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

Form with rows 1a-1b and 2 for questions regarding art and historical treasures collections.

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

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

**Part IV Escrow and Custodial Arrangements**

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

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

**Part V Endowment Funds**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	209,874	190,506	237,772	218,138	204,167
b Contributions					
c Net investment earnings, gains, and losses	28,077	30,882	(35,544)	30,790	23,481
d Grants or scholarships					
e Other expenditures for facilities and programs	11,966	11,502	11,710	11,145	9,510
f Administrative expenses	11	12	12	11	
g End of year balance	225,974	209,874	190,506	237,772	218,138

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

**Part VI Land, Buildings, and Equipment**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	3,922,486		826,669	3,095,817
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				3,095,817

**Part VII Investments - Other Securities**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely held equity interests . . . . .		
(3) Other		
(A) INVESTMENTS IN ENDOWMENT FUNDS	225,974	FMV
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . . . .	225,974	

**Part VIII Investments - Program Related**

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

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

**Part IX Other Assets**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)) . . . . .	

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>lease payable</b>	12,695
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) . . . . .	12,695

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

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	2,966,110
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	2,966,110
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	2,966,110

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**01. Part V, Line 4-Intended uses of endowment funds**

ENDOWMENT DISTRIBUTIONS WILL BE USED TO COVER COSTS RELATED TO THE ORGANIZATIONS ON-GOING MISSION.

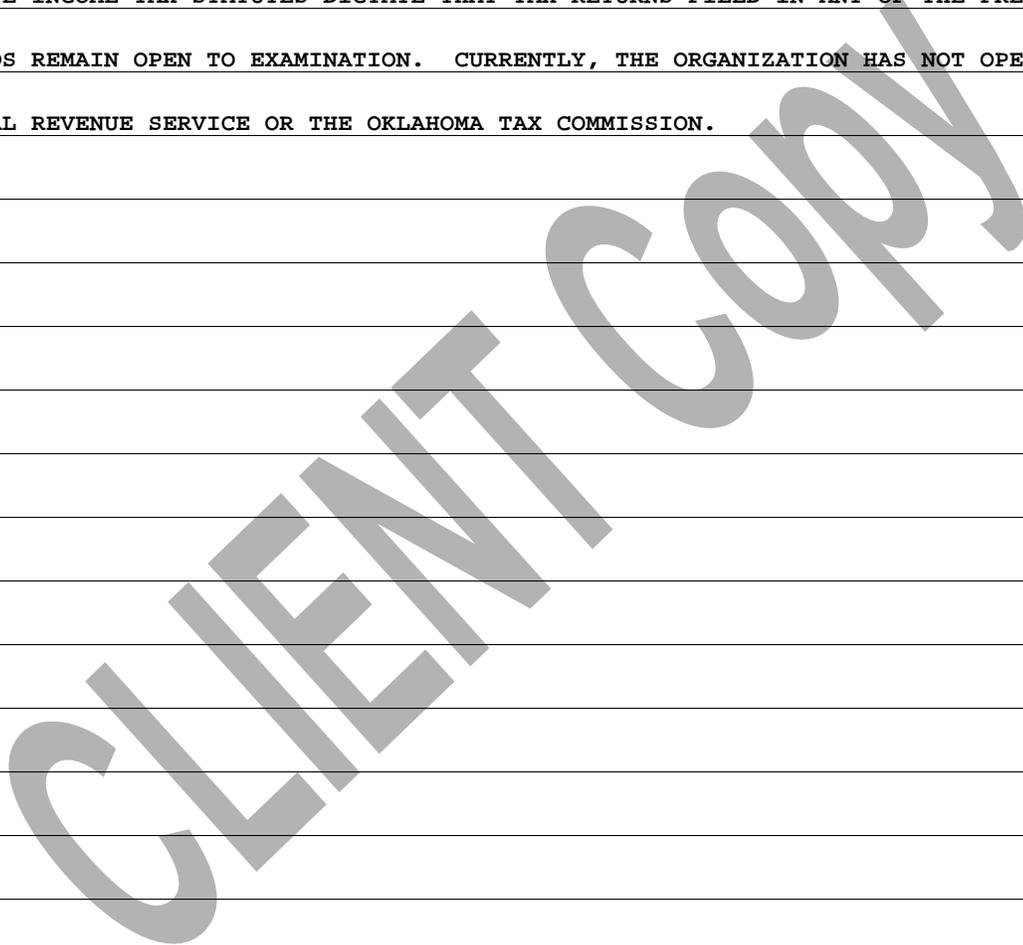
**02. Part X, Line 2-Text in footnote regarding FIN 48 (ASC 740)**

INCOME TAX STATUS - THE ORGANIZATION QUALIFIES AS AN ORGANIZATION EXEMPT FROM INCOME TAXES UNDER SECTION 501 (C) (3) OF THE INTERNAL REVENUE CODE AND IS SUBJECT TO A TAX ON INCOME FROM ANY UNRELATED BUSINESS, AS DEFINED BY SECTION 509 (A) (1) OF THE CODE. NO PROVISION FOR INCOME TAXES HAS BEEN RECORDED. THE ORGANIZATION HAS ADOPTED THE RECOGNITION REQUIREMENTS FOR UNCERTAIN INCOME TAX POSITIONS AS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. INCOME TAX BENEFITS ARE RECOGNIZED FOR INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN ONLY WHEN IT IS DETERMINED THAT THE INCOME TAX POSITION WILL MORE-LIKELY-THAN-NOT BE SUSTAINED UPON EXAMINATIONS BY TAXING AUTHORITIES. THE ORGANIZATION HAS ANALYZED TAX POSITIONS TAKEN FOR FILING WITH THE INTERNAL

**Part XIII** Supplemental Information (continued)

REVENUE SERVICE

AND ALL STATE JURISDICTIONS WJERE IT OPERATES. THE ORGANIZATION BELIEVES THAT INCOME TAX FILING POSITIONS WILL BE SUSTAINED UPON EXAMINATION AND DOES NOT ANTICIPATE ANY ADJUSTMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE EFFECT ON THE ORGANIZATION'S FINANCIAL CONDITION, RESULTS OF OPERATIONS, OR CASH FLOWS. ACCORDINGLY, THE ORGANIZATION HAS NOT RECORDED ANY RESERVES, OR RELATED ACCRUALS FOR INTEREST AND PENALTIES FOR UNCERTAIN INCOME TAX POSITIONS AT DECEMBER 31, 2024. FEDERAL AND STATE INCOME TAX STATUTES DICTATE THAT TAX RETURNS FILED IN ANY OF THE PREVIOUS THREE REPORTING PERIODS REMAIN OPEN TO EXAMINATION. CURRENTLY, THE ORGANIZATION HAS NOT OPEN EXAMINATIONS WITH THE INTERNAL REVENUE SERVICE OR THE OKLAHOMA TAX COMMISSION.



**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization: **CENTER FOR CHILDREN & FAMILIES INC** Employer identification number: **73-0933253**

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 FOOD AND HOUSEHOLD ITEMS				FMV	FOOD, RENTAL ASSISTANCE, GAS, ETC
2 DIAPERS WIPES AND FORMULA				FMV	DIAPERS WIPES FORMULA
3 HOLIDAY GIFTS				FMV	HOLIDAY GIFTS TO CLIENTS AND CHILDREN
4					
5					
6					
7					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

01. Monitoring procedures (Part I, line 2)

THE CLINICAL DIRECTOR AUTHORIZES EACH CASH GRANT MADE TO AN INDIVIDUAL. WITH THE EXCEPTION OF DIAPERS AND FORMULA, CASH OR IN-KIND GRANTS ARE MADE ONLY TO ACTIVE CLIENTS WITH LIMITED RESOURCES AND A SPECIFIC NEED THAT HAS BEEN VERIFIED BY THEIR COUNSELOR. DIAPERS AND FORMULA ARE GIVEN IN SMALL QUANTITIES ONCE PER MONTH.

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Employer identification number

CENTER FOR CHILDREN & FAMILIES INC

73-0933253

**Part I Questions Regarding Compensation**

	Yes	No
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <p> <input type="checkbox"/> First-class or charter travel                      <input type="checkbox"/> Housing allowance or residence for personal use  <input type="checkbox"/> Travel for companions                                      <input type="checkbox"/> Payments for business use of personal residence  <input type="checkbox"/> Tax indemnification and gross-up payments              <input type="checkbox"/> Health or social club dues or initiation fees  <input type="checkbox"/> Discretionary spending account                              <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) </p>		
<p><b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .</p>	<b>1b</b>	
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .</p>	<b>2</b>	
<p><b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <p> <input checked="" type="checkbox"/> Compensation committee                                      <input type="checkbox"/> Written employment contract  <input type="checkbox"/> Independent compensation consultant                      <input checked="" type="checkbox"/> Compensation survey or study  <input type="checkbox"/> Form 990 of other organizations                              <input checked="" type="checkbox"/> Approval by the board or compensation committee </p>		
<p><b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment? . . . . .</p> <p><b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . .</p> <p><b>c</b> Participate in or receive payment from an equity-based compensation arrangement? . . . . .</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4a</b>	<b>x</b>
	<b>4b</b>	<b>x</b>
	<b>4c</b>	<b>x</b>
<p><b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b></p> <p><b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>	<b>5a</b>	<b>x</b>
	<b>5b</b>	<b>x</b>
<p><b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>	<b>6a</b>	<b>x</b>
	<b>6b</b>	<b>x</b>
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .</p>	<b>7</b>	<b>x</b>
<p><b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .</p>	<b>8</b>	<b>x</b>
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .</p>	<b>9</b>	

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
SARAH JENSEN SCHETTLER	(i)	0	0	0	0	0	0	0
1 IMMEDIATE PAST PRESIDENT	(ii) AND SECRET	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2024**

Department of the Treasury  
Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.  
Attach to Form 990.

**Open to Public  
Inspection**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization <b>CENTER FOR CHILDREN &amp; FAMILIES INC</b>	Employer identification number <b>73-0933253</b>
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**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art . . . . .				
2 Art - Historical treasures . . . . .				
3 Art - Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .	<b>X</b>		<b>170,958</b>	<b>FMV</b>
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .				
10 Securities - Closely held stock . . . . .				
11 Securities - Partnership, LLC, or trust interests . . . . .				
12 Securities - Miscellaneous . . . . .				
13 Qualified conservation contribution - Historic structures . . . . .				
14 Qualified conservation contribution - Other . . . . .				
15 Real estate - Residential . . . . .				
16 Real estate - Commercial . . . . .				
17 Real estate - Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ( ) . . . . .				
26 Other ( ) . . . . .				
27 Other ( ) . . . . .				
28 Other ( ) . . . . .				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement . . . . .	<b>29</b>
--	-----------

	Yes	No
30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .		<b>X</b>
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? . . . . .		<b>X</b>
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		<b>X</b>
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**CENTER FOR CHILDREN & FAMILIES INC**

Employer identification number

**73-0933253**

**01. Committee meeting documentation (Part VI, line 8b)**

COMMITTEES ARE NOT AUTHORIZED TO ACT ON BEHALF OF THE BOARD.

**02. Form 990 governing body review (Part VI, line 11)**

THE FORM 990 IS DISTRIBUTED TO MEMBERS OF THE BOARD OF DIRECTORS WITH OPPORTUNITY FOR  
QUESTIONS PRIOR TO SUBMISSION.

**03. Conflict of interest policy compliance (Part VI, line 12c)**

PART VI, SECTION B, LINE 12(C) - ANNUAL BOARD MEMBER AGREEMENT SIGNED BY EACH BOARD MEMBER  
INCLUDES REFERENCE TO CONFLICT OF INTEREST POLICY AND A DISCLOSURE STATEMENT. IN  
ADDITION, THROUGHOUT THE YEAR, BOARD MEMBERS ARE REMINDED OF CONFLICT OF INTEREST POLICY  
AND THEIR OBLIGATION TO DISCLOSE CONFLICTS.

**04. CEO, executive director, top management comp (Part VI, line 15a)**

FOR THE EXECUTIVE DIRECTOR, THE FINANCE COMMITTEE PREPARES COMPARABILITY DATA AND THE  
BOARD DISCUSSES PERFORMANCE AND COMPENSATION IN CLOSED EXECUTIVE SESSION. THE BOARD THEN  
VOTES ON COMPENSATION IN OPEN SESSION AND DOCUMENTS THE RATIONALE. BOARD OFFICERS ARE NOT  
COMPENSATED.

**05. Governing documents, etc., available to public (Part VI, line 19)**

THE DOCUMENTS ARE AVAILABLE FOR REVIEW BY MEMBERS OF THE PUBLIC AT THE ORGANIZATION'S  
OFFICES, AND THE ORGANIZATION'S WEB SITE INCLUDES A STATEMENT INDICATION AVAILABILITY UPON  
REQUEST.

**06. Explanation of other changes in net assets or fund balances (Part XI, line 9)**

GAIN (LOSS) ON DISPOSITION OF ASSETS (533)

# IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning \_\_\_\_\_, 2024, and ending \_\_\_\_\_, 20

# 2024

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer **CENTER FOR CHILDREN & FAMILIES INC** EIN or SSN **73-0933253**

Name and title of officer or person subject to tax

**MELISSA KLINK, CEO**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here . . . . .	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	<u>2,969,832</u>
2a	Form 990-EZ check here . . . . .	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	
3a	Form 1120-POL check here . . . . .	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22) . . . . .	3b	
4a	Form 990-PF check here . . . . .	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part V, line 5) . . . . .	4b	
5a	Form 8868 check here . . . . .	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c) . . . . .	5b	
6a	Form 990-T check here . . . . .	<input type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4) . . . . .	6b	
7a	Form 4720 check here . . . . .	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1) . . . . .	7b	
8a	Form 5227 check here . . . . .	<input type="checkbox"/>	b	FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b	
9a	Form 5330 check here . . . . .	<input type="checkbox"/>	b	Tax due (Form 5330, Part II, line 19) . . . . .	9b	
10a	Form 8038-CP check here . . . . .	<input type="checkbox"/>	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . . . .	10b	

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the

2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

### PIN: check one box only

I authorize MICHAEL GREEN CPA to enter my PIN 16987 as my signature  
ERO firm name **Enter five numbers, but do not enter all zeros**

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_ Date 11-11-2025

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

737448 5555

**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 11-12-2025

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

990

**Overflow Statement**

2024

Page 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

CENTER FOR CHILDREN &amp; FAMILIES INC

73-0933253

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
RIGHT OF USE	\$ 25,892
LESS ACCUMULATED AMORTIZATION	(14,254)
<b>Total:</b>	<b>\$ 11,638</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
UNITED WAY	\$ 52,594
PLEDGES RECEIVABLE	37,423
PLEDGES RECEIVABLE NET	24,312
<b>Total:</b>	<b>\$ 114,329</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
RESTRICTED CASH	\$ 78,641
<b>Total:</b>	<b>\$ 78,641</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
BRINGING UP BABIES	\$ (9)
DIVORCE SERVICES	19,996
PARENTING ASSISTANCE	1,994
COUNSELING SERVICES	32,970
BOYS & GIRLS CLUB OF NORMAN	194,013
CAPITAL CAMPAIGN	4,500
OTHER	403,180
<b>Total:</b>	<b>\$ 656,644</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
UNITED WAY SERVICES	\$ 115,188
<b>Total:</b>	<b>\$ 115,188</b>

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**Overflow Statement**

2024

Page 2

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

CENTER FOR CHILDREN &amp; FAMILIES INC

73-0933253

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
IN KIND	\$ 174,958
<b>Total:</b>	<b>\$ 174,958</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
LEASE AMORITIZATION & INTEREST	\$ 5,857
DEPRECIATION	105,124
<b>Total:</b>	<b>\$ 110,981</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
GENERAL & ADMIN	\$ 307
CAPITAL CAMPAIGN	7,364
<b>Total:</b>	<b>\$ 7,671</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
COMMUNICATIONS	\$ 749
DUES SUBSCRIPTIONS AND LICENSURE	6,050
OFFICE SUPPLIES	561
SUPPLIES OTHER	300
POSTAGE	1,369
PRINTING & ARTWORK	6,484
<b>Total:</b>	<b>\$ 15,513</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
BANK SERVICE CHARGES	\$ 3,837
COMMUNICATIONS	1,366
DUES SUBSCRIPTIONS AND LICENSURE	1,142
OFFICE SUPPLIES	762
SUPPLIES OTHER	(12)
POSTAGE	25
PRINTING & ARTWORK	720
<b>Total:</b>	<b>\$ 7,840</b>

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**Overflow Statement**

(This page is not filed with the return. It is for your records only.)

2024

Page 3

Name(s) as shown on return

CENTER FOR CHILDREN & FAMILIES INC

FEIN

73-0933253

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
BANK SERVICE CHARGES	\$ 503
COMMUNICATIONS	18,452
DUES SUBSCRIPTIONS AND LICENSURE	27,083
OFFICE SUPPLIES	9,550
SUPPLIES OTHER	1,147
POSTAGE	710
PRINTING & ARTWORK	16,298
<b>Total:</b>	<b>\$ 73,743</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
EQUIPMENT RENT & MAINTENANCE	\$ 192
EQUIPMENT ACQUISITION	372
<b>Total:</b>	<b>\$ 564</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
PROGRAM MATERIALS	\$ 13,461
PROGRAM SNACKS	1,539
<b>Total:</b>	<b>\$ 15,000</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
EQUIPMENT RENT & MAINTENANCE	\$ 106
EQUIPMENT ACQUISITION	106
<b>Total:</b>	<b>\$ 212</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
PROGRAM MATERIALS	\$ 127
PROGRAM SNACKS	7
<b>Total:</b>	<b>\$ 134</b>

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**Overflow Statement**

(This page is not filed with the return. It is for your records only.)

2024

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Name(s) as shown on return

CENTER FOR CHILDREN & FAMILIES INC

FEIN

73-0933253

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
EQUIPMENT RENT & MAINTENANCE	\$ 2,185
EQUIPMENT ACQUISITION	29,970
<b>Total:</b>	<b>\$ 32,155</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
PROGRAM MATERIALS	\$ 37,652
PROGRAM SNACKS	14,529
<b>Total:</b>	<b>\$ 52,181</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
CONSULTANTS AND CONTRACT LABOR	\$ 2,351
<b>Total:</b>	<b>\$ 2,351</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
IN-KIND EXPENSES GOODS	\$ 10,801
<b>Total:</b>	<b>\$ 10,801</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
CONSULTANTS AND CONTRACT LABOR	\$ 10,524
<b>Total:</b>	<b>\$ 10,524</b>

**Overflow Statement**

<b>Description</b>	<b>Amount</b>
IN-KIND EXPENSES GOODS	\$ 6,751
<b>Total:</b>	<b>\$ 6,751</b>

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**Overflow Statement**

(This page is not filed with the return. It is for your records only.)

2024

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Name(s) as shown on return

CENTER FOR CHILDREN & FAMILIES INC

FEIN

73-0933253

**Overflow Statement**

**Description**

**Amount**

CONSULTANTS AND CONTRACT LABOR

\$ 56,265

**Total:**

**\$ 56,265**

**Overflow Statement**

**Description**

**Amount**

IN-KIND EXPENSES SPACE

\$ 4,000

IN-KIND EXPENSES GOODS

149,406

**Total:**

**\$ 153,406**

CLIENT COPY



# CENTER FOR CHILDREN & FAMILIES, INC

Norman, Oklahoma

ANNUAL FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2024

**MICHAEL W. GREEN**

*Certified Public Accountant*

827 WEST LOCUST STREET

STILWELL, OK 74960

918-696-6298

CENTER FOR CHILDREN & FAMILIES, INC.  
Norman, Oklahoma

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# **MICHAEL W. GREEN**

**Certified Public Accountant**

827 WEST LOCUST STREET

STILWELL, OK 74960

918-696-6298

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Center for Children & Families, Inc.  
Norman, Oklahoma

## **Report on the Audit of the Financial Statements**

### ***Opinion***

I have audited the accompanying financial statements of Center for Children & Families, Inc (a nonprofit organization) (the 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 my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2024, and the changes in 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***

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Organization, and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 the Organization'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***

My 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 my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, 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, I:

- 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 the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

### ***Report on Summarized Comparative Information***

I did not previously audit the Organization's 2023 financial statements. The previous auditor expressed an unmodified audit opinion on those audited financial statements in their report dated May 15, 2024. In my opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Supplementary Information***

My 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, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards and the Uniform Guidance***

In accordance with *Government Auditing Standards*, I have also issued my report dated September 25, 2025, on my consideration of the Organization's internal control over financial reporting and on my test of 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 my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Regards,



Michael W. Green, CPA  
Stilwell, Oklahoma  
September 25, 2025

CENTER FOR CHILDREN & FAMILIES, INC.  
Norman, Oklahoma

STATEMENT OF FINANCIAL POSITION

December 31, 2024  
(With Comparative Totals for 2023)

	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents:				
Unrestricted Cash	\$ 354,685	\$ (250,286)	\$ 104,399	\$ 26,815
Restricted Cash	50,260	28,381	78,641	19,556
Unconditional Promises to Give:				
United Way Services Funding for 23-24	-	52,594	52,594	74,394
Pledges Receivable	37,423	-	37,423	130,529
Accounts Receivable	126,787	-	126,787	368,835
Inventory	23,803	-	23,803	18,433
Prepaid Expenses	19,021	-	19,021	275
Security Deposits	-	-	-	-
Total Current Assets	611,979	(169,311)	442,668	638,837
Noncurrent Assets:				
Investments	-	225,974	225,974	209,874
Pledges Receivable, net	-	24,312	24,312	24,495
Property & Equipment	3,922,486	-	3,922,486	3,913,833
Less: Accumulated Depreciation	(826,669)	-	(826,669)	(725,747)
Right of Use Assets	25,892	-	25,892	25,892
Less: Accumulated Amortization	(14,254)	-	(14,254)	(9,478)
Total Noncurrent Assets	3,107,455	250,286	3,357,741	3,438,869
<b>TOTAL ASSETS</b>	<b>\$ 3,719,434</b>	<b>\$ 80,975</b>	<b>\$ 3,800,409</b>	<b>\$ 4,077,706</b>
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities:				
Accounts Payable	\$ 104	\$ -	\$ 104	\$ 112,646
Accrued Payroll Liabilities	1,702	-	1,702	940
Deferred Revenue	685	-	685	-
Lease Liability - Current Portion	5,740	-	5,740	5,037
Line of Credit - First United Bank	100,000	-	100,000	-
Total Current Liabilities	108,231	-	108,231	118,623
Noncurrent Liabilities:				
Lease Liability	6,955	-	6,955	12,677
Long-Term Debt	-	-	-	-
Liability for Compensated Absences	121,135	-	121,135	50,068
Total Noncurrent Liabilities	128,090	-	128,090	62,745
Total Liabilities	236,321	-	236,321	181,368
Net Assets:				
Without Donor Restrictions	3,906,631	-	3,906,631	3,821,944
With Donor Restrictions	-	(342,543)	(342,543)	74,394
Total Net Assets	3,906,631	(342,543)	3,564,088	3,896,338
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 4,142,952</b>	<b>\$ (342,543)</b>	<b>\$ 3,800,409</b>	<b>\$ 4,077,706</b>

The accompanying notes and auditor's report are an integral part of this financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.  
Norman, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024  
(With Comparative Totals for 2023)

	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
<b><u>REVENUE AND SUPPORT</u></b>				
Grants and Contracts	\$ 259,551	\$ 1,487,541	\$ 1,747,092	\$ 1,945,789
Contributions:				
United Way Services	-	115,188	115,188	148,788
Bringing Up Babies	-	(9)	(9)	14,250
Divorce Services	-	19,996	19,996	20,000
Parenting Assistance	-	1,994	1,994	1,000
Counseling Services	-	32,970	32,970	140,750
Boys & Girls Club of Norman	-	194,013	194,013	81,210
Capital Campaign	-	4,500	4,500	2,500
Other	403,180	-	403,180	407,238
Program and Class Fees	-	238,995	238,995	184,654
Other Revenue	21,158	12,075	33,233	17,150
In-Kind	17,552	157,406	174,958	191,521
Net Assets Released From Restriction:				
Satisfaction of Time Restrictions - United Way	93,388	(93,388)	-	-
Satisfaction of Purpose Restrictions - Capital Acq.	7,364	(7,364)	-	-
Satisfaction of Program Restrictions	2,580,854	(2,580,854)	-	-
Total Revenues	3,383,047	(416,937)	2,966,110	3,154,850
<b><u>EXPENSES</u></b>				
Program Expense	2,608,935	-	2,608,935	2,751,578
General and Administrative Expenses	351,794	-	351,794	130,955
Capital Campaign	7,364	-	7,364	15,258
Fund Raising Expense	253,402	-	253,402	216,529
Total Expenses	3,221,495	-	3,221,495	3,114,320
Change in Net Assets Before Other Gains and Losses	161,552	(416,937)	(255,385)	40,530
Other Gains and Losses:				
Interest	3,722	-	3,722	5,789
Unrealized Gain (Loss) on Investments	28,297	-	28,297	19,368
Gain (Loss) on Disposition of Assets	(533)	-	(533)	-
Total Other Gains and Losses	31,486	-	31,486	25,157
Change in Net Assets	193,038	(416,937)	(223,899)	65,687
Net Assets, Beginning of Year	3,821,944	74,394	3,896,338	3,830,651
Prior Period Adjustment	(108,351)	-	(108,351)	-
Net Assets, as restated	3,713,593	74,394	3,787,987	3,830,651
Transfers	(423,518)	423,518	-	-
NET ASSETS, END OF YEAR	\$ 3,906,631	\$ (342,543)	\$ 3,564,088	\$ 3,896,338

The accompanying notes and auditor's report are an integral part of this financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.  
Norman, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2024  
(With Comparative Totals for 2023)

	Program Services			Counseling	Boys & Girls Club of Norman	Total Program Expenses	General and Adm. Expense		Capital Campaign	Fund Raising Expense		2023 Total
	Divorce Services	Parents' Assistance	Bringing Up Babies				General and Adm. Expense	Capital Campaign		Fund Raising Expense	2024 Total	
<b>EXPENSES</b>												
Salaries and Wages	\$ 81,884	\$ 103,276	\$ 256,112	\$ 782,293	\$ 335,973	\$ 1,559,538	\$ 169,732	\$ -	\$ -	\$ 156,830	\$ 1,886,100	\$ 1,755,707
Fringe Benefits and Taxes	25,430	34,152	65,428	181,176	66,878	373,064	38,334	-	-	40,024	451,422	456,552
Accounting	569	873	1,464	4,716	2,330	9,952	481	-	-	872	11,305	11,549
Advertising	-	-	-	-	-	-	50	-	-	113	163	-
Bank Service Charges	443	-	-	-	60	503	3,837	-	-	-	4,340	-
Client Support	1,592	2,281	80,940	11,928	2,857	99,598	7	-	-	11	99,616	48,130
Communications	1,060	1,032	2,592	8,255	5,513	18,452	1,366	-	-	749	20,567	21,310
Conferences, Conventions & Meetings	4,530	2,592	7,977	3,539	1,346	19,984	474	-	-	2,008	22,466	59,378
Consultants and Contract Labor	6,877	11,410	5,373	27,057	5,548	56,265	10,524	-	-	2,351	69,140	70,132
Depreciation Expense	-	-	-	-	-	-	105,124	-	-	-	105,124	92,608
Dues, Subscriptions & License	1,403	1,249	6,123	8,514	9,794	27,083	1,142	-	-	6,050	34,275	54,198
Equipment Rent & Maintenance	127	188	318	1,037	515	2,185	106	-	-	192	2,900	2,483
Equipment Acquisition	3,680	5,640	10,404	1,045	9,201	29,970	106	-	-	372	30,448	29,291
Insurance	2,677	4,612	10,511	22,576	20,139	60,515	973	-	-	3,940	65,428	61,389
Interest	433	667	1,117	3,397	1,781	7,395	307	7,364	-	557	15,623	926
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-
Mileage & Travel	657	226	6,690	3,837	1,345	12,755	8	-	-	650	13,413	14,101
Miscellaneous	370	306	692	1,582	3,692	6,642	3,682	-	-	345	10,669	18,736
Occupancy	4,306	6,156	13,107	26,164	42,009	91,742	1,304	-	-	3,823	96,869	111,342
Office Supplies	1,140	1,684	3,287	2,217	1,222	9,550	762	-	-	561	10,873	12,509
Supplies - Other	16	22	88	531	490	1,147	(12)	-	-	300	1,435	10,915
Postage	40	62	107	336	165	710	25	-	-	1,369	2,104	3,194
Printing & Artwork	1,259	1,372	4,706	6,010	2,951	16,298	720	-	-	6,484	23,502	18,505
Program Materials	3,433	2,463	17,094	4,580	10,082	37,652	127	-	-	13,461	51,240	53,542
Program Snacks	1,538	1,849	3,087	3,162	4,893	14,529	7	-	-	1,539	16,075	11,063
Lease Amortization & Interest In-Kind Expenses:	-	-	-	-	-	-	5,857	-	-	-	5,857	4,822
Space	298	236	481	1,938	1,047	4,000	-	-	-	-	4,000	56,500
Goods	11,146	8,830	17,962	72,374	39,094	149,406	6,751	-	-	10,801	166,958	135,021
Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	\$ 154,908	\$ 191,178	\$ 515,660	\$ 1,178,264	\$ 568,925	\$ 2,608,935	\$ 351,794	\$ 7,364	\$ -	\$ 253,402	\$ 3,221,495	\$ 3,114,320

The accompanying notes and auditor's report are an integral part of this financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.  
Norman, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2024  
(With Comparative Totals for 2023)

	2024 Total	2023 Total
<u>Cash Flows Provided (Used) by Operating Activities</u>		
Change in Net Assets Before Other Gains and Losses	\$ (255,385)	\$ 40,530
Adjustment to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation and Amortization	105,124	92,608
Lease Amortization & Interest	5,857	4,822
(Increase) Decrease in:		
Accounts Receivable	242,048	(120,814)
Pledges Receivable, net	25,017	11,819
Inventory	(5,370)	(4,416)
Prepaid Expense	(18,746)	(194)
Increase (Decrease) in:		
Accounts Payable	(112,542)	99,627
Accrued Liabilities	762	(1,050)
Compensated Absences	71,067	(1,928)
Deferred Revenue	685	-
Net Cash Provided (Used) by Operating Activities	58,517	121,004
<u>Cash Flows Provided (Used) by Investing Activities</u>		
(Acquisition) Disposition of Capital Assets	(4,451)	(483,704)
Interest on Deposits	3,722	5,789
(Increase) Decrease in Investments	(16,100)	-
Net Cash Provided (Used) by Investing Activities	(16,829)	(477,915)
<u>Cash Flows Provided (Used) by Financing Activities</u>		
Acquisition of Debt Principal	100,000	-
Payment of Debt Principal	-	-
Payment of Lease Principle	(5,019)	(1,933)
Net Cash Provided (Used) by Investing Activities	94,981	(1,933)
Increase (Decrease) in Cash	136,669	(358,844)
Cash and Cash Equivalents, Beginning of Year	46,371	405,215
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 183,040</b>	<b>\$ 46,371</b>
<u>Other Disclosures:</u>		
Capitalized Interest Costs	\$ -	\$ -
Interest Expense	\$ 16,704	\$ 926

The accompanying notes and auditor's report are an integral part of this financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.

Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

NOTE 1: ORGANIZATION AND ACTIVITIES

Center for Children & Families, Inc. (a nonprofit organization) (the Organization) was incorporated as Juvenile Services, Inc. on August 18, 1969, for the purpose of supporting existing juvenile programs and to improve and expand services for juveniles in Cleveland County. In 1999, the Board of Directors voted to change the name of the organization from Juvenile Services, Inc. to Center for Children & Families, Inc. The programs currently supported by the organization are:

**Divorce Services** – Support and education for divorced, separated, or never married parents through classes, mediation, counseling and supervised visits and exchanges.

**Parents Assistance** – Provides support and education for parents struggling day-to-day with abuse, neglect and other related issues through specialized classes.

**Counseling** – Provides therapy, education and support to children and youth with histories of neglect and/or emotional abuse, and their parents, foster or adoptive caregivers.

**Baby Pantry** – Primarily stocked by the community, the Baby Pantry at the Organization provides formula, baby and toddler food, diapers, and other basic necessities to over 250 visitors each month.

**Bringing Up Babies** – Provides parent education, support and case management to teen and other at-risk new parents through home visits.

**Boys & Girls Club of Norman** - Provides youth development services in accordance with BGCA's policies to create positive outcomes in the lives of local youth with an emphasis in 1) academic success, 2) healthy lifestyles, and 3) character and leadership development.

The Organization is an independent agency funded by grants from the Department of Health, Department of Human Services, Department of Education, and District Attorneys Council contracts with governmental entities and donations from individuals, businesses, and other not-for-profit organizations.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** – Financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, contract funds are recognized as revenue when allowable expenses are incurred and a receivable represents that portion of the contract which the Organization has earned and/or requested, but not received. Medicaid receipts and contributions are recorded upon receipt. Expenses are recorded when a liability is incurred. Expenses incurred but not paid at year-end are represented by a liability on the statement of financial position. Grant funds received, but not yet expended for their specified purpose, are recognized as net assets with donor restrictions. Other revenue (i.e. donations) is recognized when received. Net asset balances represent cumulative revenue received over expenses incurred.

**Basis of Presentation** – The Organization's financial statement presentation follows the Financial Accounting Standards Board ASU 2016-14, *Not-for-Profit Entities* (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- Net assets with donor restrictions – net assets subject to donor-imposed restrictions

- Net assets without donor restrictions – net assets not subject to donor-imposed restrictions

**Recognition of Donor Restrictions** – Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of the passage of time or other events specified by donors.

**Cash and Cash Equivalents** – For purposes of the statement of cash flows, cash and cash equivalents include bank accounts and investments readily convertible to cash.

Bank balances at year end are categorized as follows to give an indication of the level of risk assumed by the organization.

Category	Balance Per Bank
1) Insured or collateralized with securities held by the organization or by its agent in the organization’s name.	\$ 225,275
2) Collateralized with securities held by the pledging financial institution’s trust department.	
3) Uncollateralized	
TOTAL	\$ 225,275

**Investments** – Investments of the organization consist of the following:

With donor restrictions – Beneficial Interest in Assets Held by Others – the Organization has placed funds with the following foundations to be held in endowment funds.

	2024	2023
<u>Communities Foundation of Oklahoma</u>		
Balance, Beginning of Year	\$ 1,104	\$ 1,017
Interest and Dividends	34	30
Net Investment Income	60	121
Disbursements	(55)	(52)
Management Fees	(11)	(12)
Balance, End of Year	1,132	1,104
 <u>Oklahoma City Community Foundation</u>		
Balance, Beginning of Year	208,770	189,489
Interest and Dividends	-	-
Net Investment Income	-	-
Disbursements	(11,966)	(11,578)
Management Fees	28,038	30,859
Balance, End of Year	224,842	208,770
 Total Investments with Donor Restrictions	 \$ 225,974	 \$ 209,874

Investments in equity securities with readily determinable fair values are measured at fair value in the statement of financial position. Fair values are determined by reference to quoted market prices and other relevant information generated by market transactions. Investment income or loss (including gains and losses on investments, interest and dividends) is included in the statement of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by donor or law. Restricted gains and investment income whose restrictions are met in the same reporting period are reported as without donor restrictions.

Both the Communities Foundation of Oklahoma and the Oklahoma City Community Foundation also receive donations designated for the Organization by other donors. Both Foundations have been granted variance power and have the authority to distribute those donations as they see fit; therefore, those donations are not reflected in the Organization’s financial statements. The corpus of the funds may not be withdrawn; however, income distributed to the organization by the funds may be used for any purpose. The interest in the endowment funds is recorded in the financial statements

in accordance with generally accepted accounting principles and relevant funding agreements. The market value of investments attributable to third-party donors held by the Community Foundation of Oklahoma equaled \$2,905 and \$2,837 at December 31, 2024 and 2023 respectively. The market value of investments attributable to third-party donors held by the Oklahoma City Community Foundation equaled \$164,065 and \$150,088 at December 31, 2024 and 2023 respectively.

**Endowment Investment and Spending Policies** – The Foundations have adopted investment and spending policies, approved by their respective Boards of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. The Foundation’s spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The primary objective of the investments will be to provide for long-term return growth of principle and income without undue exposure to risk enabling the Foundations to make grants on a continuing and reasonably consistent basis. Therefore, the focus is on consistent long-term capital appreciation, with income generation as a secondary consideration. The Foundations' target is a diversified asset allocation that will enable the foundations to achieve their long-term return objectives within prudent risk parameters.

**Accounts Receivable** – Accounts receivable consists of requests for advances and/or reimbursements to grantor and pass-through agencies for grant funds, as well as balances due from individuals and organizations for program fees.

**Pledges Receivable** – Pledges (promises to give) are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are 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.

Pledges receivable at December 31<sup>st</sup> were as follows:

<u>Due In</u>	<u>2024</u>	<u>2023</u>
One Year	\$ 37,423	\$ 130,529
Two - Five Years	50,663	53,845
Six - Ten Years	13,150	20,257
Thereafter	3,100	5,140
Less: Allowance for uncollectible amounts	(34,779)	(42,572)
Unamortized Discount	<u>(7,822)</u>	<u>(12,175)</u>
Total	<u>\$ 61,735</u>	<u>\$ 155,024</u>

**Reserve for Uncollectible Pledges** – The Organization uses the allowance method to determine uncollectible promises receivable. This reserve has been established to more accurately reflect the value of pledges receivable. Based on historical information and trend analysis, management established this reserve at 33% of total pledges receivable at December 31, 2024 and 21.5% of total pledges receivable at December 31, 2023. The reserve account equaled \$34,779 on December 31, 2024 and \$42,572 on December 31, 2023.

**Property and Equipment** – Acquisitions of property and equipment are stated at cost at date of acquisition or fair value at date of donation or contribution. Expenditures for maintenance and repairs are charged to expense as incurred. Assets costing \$5,000 or more are capitalized using the straight-line method based on the estimated useful life of the asset.

**Inventory** – Inventories are stated at the lower of cost or market value and consist of diapers, formula and other items donated to be distributed to charitable beneficiaries at the Organization’s discretion.

**Cost Allocation** – 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. Salaries and benefits are charged directly to the programs for which work has been done based on estimates of time and effort. Occupancy costs are allocated on a square footage basis and other costs such as supplies, printing, travel, etc. which cannot be specifically identified to a program or supporting function are

allocated to programs based on each program's direct salaries to total salaries expense. Allocation percentages are developed during the budget process.

**Concentrations of Credit Risk** – Financial instruments that potentially expose the Organization to concentrations of credit risk consist of cash, accounts receivable, and pledges receivable. Cash is deposited in high-quality financial institutions and accounts at each institution are insured by the Federal Deposit Insurance Corporation. Accounts receivable consists of billings made to grantor agencies for services rendered or under the terms of the various grants and contracts and are considered to be fully collectible. As previously discussed, the Organization has established a reserve for uncollectible pledges to more accurately report risks associated with its pledges receivable.

**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 reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Comparative Information** – The financial statements include certain 2023 comparative information. With respect to the statement of activities, such prior information is not presented by net asset class. In the statement of functional expenses, 2023 expenses by object are presented in total rather than by function category. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2023 from which the summarized information was derived.

**Right of Use Leased Assets and Liabilities** – Right to use leased assets and the related liabilities are recognized at the lease commencement date and represent the Company's right to use an underlying asset and lease obligations for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or the useful life of the underlying asset using the straight-line method. The amortization period varies among the leases.

#### **Income Taxes and Uncertain Tax Positions**

**Income Tax Status** – The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. From time to time, the Organization has unrelated business income related to contracts with the Oklahoma Department of Mental Health and Substance Abuse Services to provide consulting services to Griffin Memorial Hospital and Central Oklahoma Mental Health Center. Revenues totaling \$0 were received for these services in 2024. No accrual has been made to accrue a liability for unrelated business income tax, as any amount due is considered to be immaterial to the financial statements.

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2024 and 2023.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

#### **Subsequent Events**

Management of the Organization has evaluated subsequent events through September 25, 2025, which is the date the financial statements were available to be issued.

### NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions or board mandated restriction within one year of the statement of financial position date. Donor-restricted resources are available to support general expenditures to the extent that restrictions on those resources will be met by conducting the normal activities of the Organization's programs in the coming year.

	<u>2024</u>	<u>2023</u>
Financial assets at year end	\$ 650,130	\$ 854,498
Less those unavailable for general expenditures within one year:		
Pledges Receivable - Due in more than one year, net	(24,312)	(24,495)
Donor Restricted – Cash	(78,641)	(19,556)
Donor Restricted – Investments	(225,974)	(209,874)
Board Designated Reserves:		
For Maintenance	(60,234)	(60,235)
For Unemployment	(3,812)	(3,812)
Retirement Forfeitures	-	(27)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 257,157</u>	<u>\$ 536,499</u>

As part of the Organization's liquidity management, it invests cash in excess of daily requirements in short-term investments, typically, money market funds.

### NOTE 4: PROPERTY AND EQUIPMENT

Activity related to property and equipment is identified below.

<u>Description</u>	<u>Balance</u> 2023	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> 2024
Building	\$ 3,656,394	\$ -	\$ -	\$ 3,656,394
Furniture and Fixtures	139,418	5,713	-	145,131
Office Equipment	12,209	-	-	12,209
Play Equipment	105,812	7,675	(4,735)	108,752
	3,913,833	13,388	(4,735)	3,922,486
Less Accumulated Depreciation	(725,747)	(105,124)	4,202	(826,669)
Net Property and Equipment	<u>\$ 3,188,086</u>	<u>\$ (91,736)</u>	<u>\$ (533)</u>	<u>\$ 3,095,817</u>

Current year depreciation expense equaled \$105,124.

### NOTE 5: FAIR VALUE MEASUREMENT

The definition of fair value for financial reporting, establishes a framework for measuring fair value, and requires additional disclosure about the use of fair value measurements in an effort to make the measurement of fair value more consistent and comparable.

Fair value is defined as the amount that would be received from the sale of an asset or paid for the transfers of a liability in an orderly transaction between market participants, i.e. an exit price. To estimate an exit price, a three-tier hierarchy is used to prioritize the inputs.

Level 1: Quoted Prices in active markets for identical securities.

Level 2: Other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment spread and credit risk).

Level 3: Significant unobservable inputs (including the organization's own assumptions in determining the fair value of investments).

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at December 31<sup>st</sup> are as follows:

Description	Fair Value	Quoted Prices	
		In Active Markets for Identical Assets (Level 1)	Other Significant Observable Inputs (Level 2)
Fiscal year ended December 31, 2024			
Investments:			
Communities Foundation of Oklahoma	\$ 1,132	\$ 1,132	\$ -
Oklahoma City Community Foundation	224,842	224,842	-
Total Investments	<u>\$ 225,974</u>	<u>\$ 225,974</u>	<u>\$ -</u>

Description	Fair Value	Quoted Prices	
		In Active Markets for Identical Assets (Level 1)	Other Significant Observable Inputs (Level 2)
Fiscal year ended December 31, 2023			
Investments:			
Communities Foundation of Oklahoma	\$ 1,104	\$ 1,104	\$ -
Oklahoma City Community Foundation	208,770	208,770	-
Total Investments	<u>\$ 209,874</u>	<u>\$ 209,874</u>	<u>\$ -</u>

#### NOTE 6: CONCENTRATIONS

The Organization derives a significant amount of its revenue from service contracts and grants from federal and state agencies. A significant reduction in the level of revenue from these agencies could have a material effect on the organization's programs, activities and operations.

#### NOTE 7: DONATED MATERIALS AND SERVICES

Donated materials and services are reflected as contributions at their estimated value on the date of receipt based on industry standards. The financial statements include the following in-kind donations:

Description	2024	2023
Space	\$ 4,000	\$ 56,500
Donated Good	166,958	135,021
Total	<u>\$ 170,958</u>	<u>\$ 191,521</u>

Many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services. Volunteers provided 4,937 hours of non-professional services in 2024 and 1,536 hours in 2023.

#### NOTE 8: BOARD DESIGNATED NET ASSETS

Management has designated a portion of net assets without donor restrictions for the following uses:

Description	2024	2023
Operating Reserve	\$ -	\$ 204,000
Maintenance Reserve	60,234	60,235
Unemployment Reserve	3,812	3,812
Total	<u>\$ 64,046</u>	<u>\$ 268,047</u>

#### NOTE 9: CONTINGENCIES

In the normal course of operations, the Organization receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of the funds. Any liability for a reimbursement which may arise as the result of the audits of the grant funds is not believed to be material.

#### NOTE 10: COMPENSATED ABSENCES

The Organization recognizes its obligation relating to employees' rights to receive compensation for future absences attributable to services already rendered. Amounts accrued have been derived from the payroll system and estimated based on hours of leave accrued. The Organization's liability for compensated absences equaled \$121,135 on December 31, 2024 and \$50,068 on December 31, 2023.

#### NOTE 11: EMPLOYEE BENEFIT PLANS

IRC Section 125 Flexible Benefits Plan – The organization maintains a cafeteria plan under Section 125 of the Internal Revenue Code. The benefits offered are medical expense reimbursement and dependent care reimbursement. An employee is eligible to participate if he/she works a minimum of 20 hours per week and may become a participant on the first day of the month following 30 days of employment.

IRC Section 403(b) Plan – The Organization's basic employer contribution plan is an ERISA 403(b) defined contribution plan. Employees are eligible to participate if they work at least 20 hours per week. Eligibility, benefits, definitions and requirements are determined by the Plan Agreement.

The Board of Directors may provide a non-elective employer retirement contribution, based on available financial resources, by a percentage to be determined by the Board, of each employee's annual salary. The employer contribution is authorized by the Board of Directors as part of the annual budget process and, like all items within the budget, is subject to change at any time by the Board of Directors depending on the financial status and needs of the Center for Children and Families, Inc. Additionally, the employee may choose to contribute up to 2% of their annual wages to be eligible for up to 2% employer match. Employer contributions for the years ended December 31, 2024 and 2023 equaled \$57,967 and \$57,160 respectively.

#### NOTE 12: LEASES

The Organization leases certain equipment at various terms under long-term non-cancelable operating lease agreements. The determination of whether an arrangement is a lease is made at the lease's inception and includes any renewal options when the options are reasonably certain to be exercised. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in our statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in our statements of financial position.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Organization's incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

The weighted-average discount rate is based on the discount rate implicit in the lease. The Company has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for

leases where the implicit rate is not readily determinable. The Company has applied the risk-free rate option to the building and office equipment classes of assets.

The Company has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

In January 2022, the Organization entered into an operating lease for equipment with terms of 60 payments at \$324 per month.

In April 2022, the Organization entered into an operating lease for equipment with terms of 60 payments at \$80 per month.

In August 2023, the Organization entered into an operating lease for equipment with terms of 60 payments at \$40 per month.

Total lease payments for the year were \$4,544 principle and \$925 interest.

As of December 31, 2024 and 2023, the right-of-use (ROU) asset had a balance of \$25,892 with Accumulated Amortization of (\$14,254) and (\$9,478) respectively, as shown in noncurrent assets on the statement of financial position; the lease liability is included in other current liabilities (\$5,740) and (\$5,037) respectively, and other long-term liabilities (\$6,955) and (\$12,677) respectively. The lease asset and liability were calculated utilizing the risk-free discount rate (5%), according to the Organization's elected policy. Lease amortization and interest for the years ended December 31, 2024 and 2023 equaled \$5,857 and \$4,822 respectively..

Maturities of operating lease liabilities were as follows:

Year Ending December 31:	2024	2023
2024	\$ -	\$ 5,752
2025	5,752	5,752
2026	5,752	5,752
2027	1,188	1,188
2028	480	480
Total Lease Payments	<u>13,172</u>	<u>18,924</u>
Less: Interest	<u>(477)</u>	<u>(1,210)</u>
Present Value of lease liabilities	<u><u>12,695</u></u>	<u><u>17,714</u></u>

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-Average remaining lease term in years		
Operating Leases	2.25	3.25
Weighter-Average discount rate		
Operating Leases	5%	5%

CENTER FOR CHILDREN & FAMILIES, INC.  
Norman, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2024

Program Title/Source	Identifying Number	CFDA No.	Additional Identifier	Expenditures
<b>Federal Funding:</b>				
<u>U. S. Department of Justice</u>				
Passed Through Oklahoma District Attorney's Council: VOCA Program	N/A	16.575		\$ 184,614
Total U. S. Department of Justice				<u>184,614</u>
<u>U.S. Department of Health &amp; Human Services</u>				
Passed through Oklahoma Dept. of Human Services	N/A			
Temporary Assistance for Needy Families		93.558		513,672
Community-Based Child Abuse Prevention		93.590		108,947
Access and Visitation Services		93.597		47,666
Maternal and Child Health Services Block Grant		93.994		49,221
Total U.S. Department of Health & Human Services				<u>719,506</u>
<u>U.S. Department of Treasury</u>				
Passed through Oklahoma Dept. of Education	LKTERYHRURN6			
Elementary and Secondary School Emergency Relief		21.027	COVID	125,416
Passed through Boys & Girls Club of Oklahoma				
American Rescue Plan Act		21.027	COVID	27,606
Passed through United Way of Norman				
American Rescue Plan Act		21.027	COVID	147,000
Total U. S. Department of Treasury				<u>300,022</u>
<u>U.S. Department of Agriculture</u>				
Pass through Regional Food Bank of Oklahoma	N/A			
Child and Adult Food Program		10.558		3,930
Total U. S. Department of Agriculture				<u>3,930</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b>\$ <u>1,208,072</u></b>
<b>State Funding:</b>				
<u>Oklahoma Department of Human Services</u>				
Parent's Assistance Program:				
Child Abuse Prevention (24-25)				\$ 40,272
Child Abuse Prevention (23-24)				46,825
Youth Mentoring Incentive Grant (23-24)				8,568
Total Oklahoma Department of Human Services				<u>95,665</u>
<u>Oklahoma State Department of Health</u>				
Choosing Childbirth				14,049
Child Abuse Prevention (24-25)				147,714
Child Abuse Prevention (23-24)				102,339
Total Oklahoma Department of Mental Health				<u>264,102</u>
<u>Oklahoma Department of Mental Health</u>				
Health & Fitness Grant (24-25)				2,573
Health & Fitness Grant (23-24)				4,810
Total Oklahoma Department of Mental Health				<u>7,383</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>				<b>\$ <u>367,150</u></b>

The accompanying notes to the schedule of expenditures of federal and state awards are an integral part of this financial statements.

CENTER FOR CHILDREN & FAMILIES, INC.

Norman, Oklahoma

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2024

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal grant activity of Center for Children & Families, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedules only present a selected portion of the operations of the Organization, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2: CONTINGENT LIABILITIES

The organization participates in a number of federally assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with the required levels of Federal Financial Assistance. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

NOTE 3: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related Federal financial reports filed with the grantor agencies because of accruals made in the schedule which will be included in future reports filed with agencies.

NOTE 4: INDIRECT COSTS

Center for Children & Families, Inc. has elected to use the 10 percent de minimis indirect cost rate as allowed under the *Uniform Guidance*.

NOTE 5: SUBRECIPIENTS

Center for Children & Families, Inc. has no subrecipients.

# MICHAEL W. GREEN

Certified Public Accountant

827 WEST LOCUST STREET

STILWELL, OK 74960

918-696-6298

## 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*

To the Board of Directors  
Center for Children & Families, Inc.  
Norman, Oklahoma

I 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 Center for Children & Families, Inc. (a nonprofit organization) (the 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 my report thereon dated September 25, 2025.

### **Report on Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Organization'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 my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization'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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, I 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 statement. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

Regards,

A handwritten signature in black ink, appearing to read "Michael W. Green". The signature is stylized with a large, looped initial "M" and a cursive "Green".

Michael W. Green, CPA  
Stilwell, Oklahoma  
September 25, 2025

# **MICHAEL W. GREEN**

**Certified Public Accountant**

827 WEST LOCUST STREET

STILWELL, OK 74960

918-696-6298

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors  
Center for Children & Families, Inc.  
Durant, Oklahoma

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

I have audited Center for Children & Families, Inc's (a nonprofit organization) (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2024. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, the Organization 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 for the year ended December 31, 2024.

#### ***Basis for Opinion on Each Major Federal Program***

I conducted my 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of the Organization and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of the Organization'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 the Organization's federal programs.

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

My 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 the Organization's compliance based on my 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*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred

to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- 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 the Organization's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

I am 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 I identified during the audit.

#### **Report on Internal Control over Compliance**

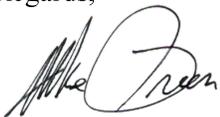
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

My 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I 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.

My 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 my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Regards,



Michael Green, CPA  
Stilwell, Oklahoma  
September 25, 2025

CENTER FOR CHILDREN & FAMILIES, INC.

Norman, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2024

**Section 1 – Summary of Auditor’s Results**

*Financial Statements:*

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weaknesses?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards:*

Internal Control Over Major Programs:

Material weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weakness(es)?  Yes  None Reported

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?  Yes  No

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

Auditee qualified as low-risk auditee?  Yes  No

*Identification of Major Programs:*

CFDA #

PROGRAM TITLE

93.558

Temporary Assistance for Needy Families

**Section II – Financial Statement Findings and Questioned Costs:**

None reported.

**Section III – Federal Awards Findings and Questioned Costs:**

None reported.

CENTER FOR CHILDREN & FAMILIES, INC.

Norman, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2024

None reported.