City Rescue Mission, Inc.

Financial Statements

June 30, 2026 and 2025

PDR
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CITY RESCUE MISSION, INC.
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
City Rescue Mission, Inc.
Jacksonville, Florida

Opinion

We have audited the accompanying financial statements of City Rescue Mission, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the 2026 financial statements referred to above present fairly, in all material respects, the financial position of the City Rescue Mission, Inc. as of June 30, 2026, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City Rescue Mission, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The financial statements of City Rescue Mission, Inc. as of June 30, 2025, were audited by other auditors whose report dated January 14, 2026 expressed an unmodified opinion on those statements.

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 City Rescue Mission, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

CONTINUED

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City Rescue Mission, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City Rescue Mission, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of Source and Status of Funds Received from the City of Jacksonville, Florida is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

PDR CPAs + Advisors

Oldsmar, Florida
November 18, 2026

CITY RESCUE MISSION, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2026 AND 2025

	2026	2025
ASSETS		
Current assets		
Cash and cash equivalents	$ 583,120	$ 661,791
Restricted cash	34,186	44,416
Accounts receivable, net of allowance for credit losses of $3,360 and $4,437, respectively	1,153	1,456
Pledges receivable	18,700	22,700
Grants receivable	132,255	131,327
Supplies	168,564	126,695
Thrift store inventory	187,659	187,287
Prepaid expenses	214,539	129,756
Total current assets	1,340,176	1,305,428
Property and Equipment, Net	3,669,074	3,069,771
Other Assets		
Investments	1,844,133	1,242,636
Right-of-use asset, operating leases	998,504	1,197,942
Right-of-use asset, finance leases	27,619	-
	2,870,256	2,440,578
Total Assets	$ 7,879,506	$ 6,815,777
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	$ 285,410	$ 382,068
Operating lease liability, current portion	261,330	255,237
Finance lease liability, current portion	6,475	-
Deferred revenue	73,060	93,784
Total current liabilities	626,275	731,089
Long-Term Liabilities		
Long-term portion of finance lease liabilities	21,145	-
Long-term portion of operating lease liabilities	898,629	1,117,103
Total liabilities	1,546,049	1,848,192
Net Assets		
Without donor restrictions	6,076,276	4,341,068
With donor restrictions	257,181	626,517
Total net assets	6,333,457	4,967,585
Total Liabilities and Net Assets	$ 7,879,506	$ 6,815,777

See accompanying notes to financial statements

CITY RESCUE MISSION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026
(WITH COMPARATIVE TOTALS FOR 2025)

	Without Donor Restrictions	With Donor Restrictions	Total 2026	Total 2025
Public Support and Revenue				
Contributions	$ 4,192,999	$ 427,145	$ 4,620,144	$ 4,134,212
Contributed nonfinancial assets	1,817,827	-	1,817,827	1,294,154
Government contracts	1,083,034	-	1,083,034	1,054,345
Government grants	1,156,432	-	1,156,432	149,254
Thrift store sales	624,769	-	624,769	533,026
Special events, net of direct costs of $206,459	153,429	-	153,429	174,848
Program service fees	98,633	-	98,633	98,771
Homes of Hope rental income	155,070	-	155,070	164,967
Investment income, net of investment fees of $13,864	130,346	-	130,346	151,542
Other support and revenue	364,118	-	364,118	41,044
Net assets released from restrictions	796,481	(796,481)	-	-
Total public support and revenue	10,573,138	(369,336)	10,203,802	7,796,163
Operating Expenses				
Program services	6,692,134	-	6,692,134	5,829,631
Supporting services:				
Management and general	520,027	-	520,027	687,152
Fundraising	1,625,769	-	1,625,769	1,516,784
Total operating expenses	8,837,930	-	8,837,930	8,033,567
Change in Net Assets	1,735,208	(369,336)	1,365,872	(237,404)
Net Assets at Beginning of Year, as Restated	4,341,068	626,517	4,967,585	5,204,989
Net Assets at End of Year	$ 6,076,276	$ 257,181	$ 6,333,457	$ 4,967,585

See accompanying notes to financial statements

CITY RESCUE MISSION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support and Revenue			
Contributions	$ 3,551,762	$ 582,450	$ 4,134,212
Contributed nonfinancial assets	1,294,154	-	1,294,154
Government contracts	1,054,345	-	1,054,345
Government grants	149,254	-	149,254
Thrift store sales	533,026	-	533,026
Special events, net of direct costs of $167,897	174,848	-	174,848
Program service fees	98,771	-	98,771
Homes of Hope rental income	164,967	-	164,967
Investment income, net of investment fees of $16,974	151,542	-	151,542
Other support and revenue	41,044	-	41,044
Net assets released from restrictions	486,386	(486,386)	-
Total public support and revenue	7,700,099	96,064	7,796,163
Operating Expenses			
Program services	5,829,631	-	5,829,631
Supporting services:			
Management and general	687,152	-	687,152
Fundraising	1,516,784	-	1,516,784
Total operating expenses	8,033,567	-	8,033,567
Change in Net Assets	(333,468)	96,064	(237,404)
Net Assets at Beginning of Year	4,674,536	530,453	5,204,989
Net Assets at End of Year, as Restated	$ 4,341,068	$ 626,517	$ 4,967,585

See accompanying notes to financial statements

CITY RESCUE MISSION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2026

	Program Services											
	Emergency Services	Lifebuilders Men	Lifebuilders Women	Workforce Development	Food Services	Medical, Dental and Other Services	State Contract Crossroads	PATH / COJ JFRD	Retail Services	Charis Chocolate	Homes of Hope	Total Program Services
Salaries and related expenses												
Salaries	$ 375,985	$ 391,079	$ 173,108	$ 47,159	$ 221,223	$ 137,392	$ 719,068	$ 162,878	$ 306,473	$ 9,119	$ 29,624	$ 2,573,108
Payroll taxes	29,761	33,284	13,850	3,587	17,716	10,592	58,344	13,815	25,099	693	2,179	208,920
Employee benefits	38,592	68,997	20,273	6,009	41,213	8,676	82,662	18,308	49,141	1,510	1,487	336,868
Total salaries and related expenses	444,338	493,360	207,231	56,755	280,152	156,660	860,074	195,001	380,713	11,322	33,290	3,118,896
Other expenses												
Advertising	3,496	1,748	1,748	1,748	-	-	158	-	765	-	-	9,663
Bad debt	300	-	-	-	-	-	-	-	-	-	1,917	2,217
Bank service charges	314	286	157	236	157	158	286	-	10,942	157	236	12,929
Rent	-	-	-	-	-	-	-	-	211,826	-	-	211,826
Computer service and maintenance	5,398	6,280	4,179	3,388	1,987	1,874	2,733	-	4,379	677	587	31,482
Conventions and seminars	-	1,900	114	-	-	-	-	-	2,406	-	-	4,420
Direct aid in-kind	288,565	-	-	-	815,018	59,552	2,284	-	-	-	-	1,165,419
Direct selling expenses and cost of goods sold	-	-	-	-	-	-	-	-	629,090	4,831	-	633,921
Dues and subscriptions	580	915	175	-	1,141	181	40	-	1,428	-	-	4,460
Employment screening	611	473	65	-	175	170	1,322	1,200	522	-	-	4,538
Equipment rent and contracted services	11,898	3,503	3,503	-	14,064	2,175	7,319	-	30,708	876	-	74,046
Food purchases	-	-	-	-	88,507	-	-	-	-	-	-	88,507
Insurance - liability	41,444	20,722	20,722	20,722	20,722	41,444	20,722	-	20,722	20,722	20,723	248,665
Insurance - vehicle	24,468	12,234	12,234	-	16,469	-	12,234	-	16,469	-	-	94,108
Maintenance and repairs	26,885	36,038	8,244	-	16,802	510	23,504	348	5,747	63	89,312	207,453
Office supplies	709	1,214	1,111	-	80	414	1,022	44	883	-	174	5,651
Printing and postage	-	-	-	-	-	-	-	-	-	-	-	-
Professional fees	8,323	8,050	3,521	872	4,541	2,402	15,169	3,057	18,289	275	577	65,076
Supplies	13,947	10,731	10,068	240	2,415	11,828	23,599	-	1,202	722	126	74,878
Taxes and licenses	-	-	-	-	-	-	-	-	-	-	3,036	3,036
Telephone	6,728	4,855	3,036	-	3,132	1,678	3,258	190	4,594	839	96	28,406
Utilities	40,849	39,752	13,114	-	47,637	17,123	36,942	-	24,636	3,752	31,812	255,617
Vehicle expense	838	6,728	10,592	-	8,045	-	1,019	-	14,792	-	-	42,014
Other expense	(2,744)	(1,372)	(1,372)	(1,372)	(1,362)	(2,739)	(1,359)	-	(1,372)	(1,372)	(1,372)	(16,436)
Total other expenses	472,609	154,057	91,211	25,834	1,039,530	136,770	150,252	4,839	998,028	31,542	147,224	3,251,896
Total expenses before depreciation and amortization	916,947	647,417	298,442	82,589	1,319,682	293,430	1,010,326	199,840	1,378,741	42,864	180,514	6,370,792
Depreciation and amortization	49,052	59,311	31,623	2,838	52,114	4,501	36,329	-	41,563	4,110	39,901	321,342
Total expenses	$ 965,999	$ 706,728	$ 330,065	$ 85,427	$ 1,371,796	$ 297,931	$ 1,046,655	$ 199,840	$ 1,420,304	$ 46,974	$ 220,415	$ 6,692,134

See accompanying notes to financial statements

CITY RESCUE MISSION, INC.
STATEMENT OF FUNCTIONAL EXPENSES - CONTINUED
YEAR ENDED JUNE 30, 2026

	Total Program Services	Supporting Services: General and Administrative	Supporting Services: Fundraising	Total 2026
Salaries and related expenses				
Salaries	$ 2,573,108	$ 66,621	$ 308,782	$ 2,948,511
Payroll taxes	208,920	5,177	24,386	238,483
Employee benefits	336,868	11,544	45,846	394,258
Total salaries and related expenses	3,118,896	83,342	379,014	3,581,252
Other expenses				
Advertising	9,663	1,514	116,831	128,008
Bad debts	2,217	-	-	2,217
Bank service charges	12,929	49,188	157	62,274
Rent	211,826	-	-	211,826
Computer service and maintenance	31,482	59,566	56,433	147,481
Conventions and seminars	4,420	11,703	784	16,907
Direct aid in-kind	1,165,419	-	-	1,165,419
Direct selling expenses and cost of goods sold	633,921	-	-	633,921
Dues and subscriptions	4,460	14,916	7,124	26,500
Employment screening	4,538	106	405	5,049
Equipment rent and contracted services	74,046	9,535	65,184	148,765
Food purchases	88,507	-	-	88,507
Insurance - liability	248,665	53,299	53,292	355,256
Insurance - vehicle	94,108	-	-	94,108
Maintenance and repairs	207,453	38,772	-	246,225
Office supplies	5,651	14,036	9,200	28,887
Printing and postage	-	8,714	805,356	814,070
Professional fees	65,076	78,066	116,644	259,786
Supplies	74,878	1,214	481	76,573
Taxes and licenses	3,036	-	2,112	5,148
Telephone	28,406	8,674	2,351	39,431
Utilities	255,617	10,891	10,007	276,515
Vehicle expense	42,014	3,370	339	45,723
Other expense	(16,436)	(1,711)	(3,528)	(21,675)
Total other expenses	3,251,896	361,853	1,243,172	4,856,921
Total expenses before depreciation and amortization	6,370,792	445,195	1,622,186	8,438,173
Depreciation and amortization	321,342	74,832	3,583	399,757
Total expenses	$ 6,692,134	$ 520,027	$ 1,625,769	$ 8,837,930

See accompanying notes to financial statements

CITY RESCUE MISSION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	Program Services												
	Emergency Services	Lifebuilders Men	Lifebuilders Women	Workforce Development	FoodServices	Medical, Dental, and Other Services	State Contract Crossroads	PATH / COJ JFRD	Retail Services	Charis Chocolate	Charis Café	Homes of Hope	Program Services
Salaries and related expenses													
Salaries	$ 388,745	$ 394,848	$ 244,046	$ 66,932	$ 156,421	$ 98,845	$ 612,483	$ 17,788	$ 310,023	$ 19,694	$ 3,118	$ 22,348	$ 2,335,291
Payroll taxes	41,515	34,107	24,755	5,174	12,764	8,008	54,150	982	26,135	1,533	219	1,783	211,125
Employee benefits	41,907	68,839	28,745	4,524	30,241	3,325	64,018	327	39,843	1,352	646	651	284,418
Total salaries and related expenses	472,167	497,794	297,546	76,630	199,426	110,178	730,651	19,097	376,001	22,579	3,983	24,782	2,830,834
Other expenses													
Advertising	3,439	1,719	1,719	1,719	-	-	100	-	100	-	-	-	8,796
Bad debts	-	-	-	-	-	-	-	-	-	-	-	(3,029)	(3,029)
Bank service charges	404	265	177	265	177	176	237	-	9,523	177	-	266	11,667
Rent	-	-	-	-	86	-	-	-	194,095	-	-	-	194,181
Computer service and maintenance	3,721	4,838	2,450	2,450	1,664	2,148	2,056	-	3,872	1,058	647	877	25,781
Conventions and seminars	-	529	88	-	176	-	-	-	65	-	-	-	858
Direct aid in-kind	78,983	-	-	-	582,305	66,082	160	-	-	-	-	-	727,530
Direct selling expenses and cost of goods sold	-	-	-	-	-	-	-	-	534,731	4,772	-	-	539,503
Dues and subscriptions	579	644	175	-	175	181	40	-	1,814	-	-	-	3,608
Employment screening	2,056	276	520	-	422	-	1,054	-	224	-	-	-	4,552
Equipment rent and contracted services	14,838	5,908	4,989	885	16,495	2,865	5,645	-	27,208	990	56	37	79,916
Food purchases	-	-	-	-	112,868	-	-	-	-	-	-	-	112,868
Insurance - liability	42,147	19,031	19,031	19,031	19,031	38,062	19,031	-	19,031	19,031	-	19,031	232,457
Insurance - vehicle	8,639	27,106	19,310	-	14,277	-	11,515	-	14,876	-	-	-	95,723
Maintenance and repaids	25,205	27,234	4,397	281	23,396	510	11,698	-	8,758	-	-	11,114	112,593
Office supplies	275	2,167	253	-	32	278	476	-	1,886	-	-	60	5,427
Printing and postage	-	-	-	-	-	-	-	-	-	384	-	-	384
Professional fees	13,121	9,073	5,923	924	3,128	2,158	12,299	-	12,025	2,283	209	304	61,447
Supplies	12,643	12,353	9,428	200	1,998	18,196	19,279	-	999	300	300	1,173	76,869
Taxes and licenses	-	-	-	-	-	-	-	-	-	-	-	3,692	3,692
Telephone	8,085	4,949	3,493	-	3,489	1,576	3,988	-	5,802	788	(34)	241	32,377
Utilities	39,790	51,061	13,157	-	43,186	17,520	30,825	-	24,212	3,658	-	28,696	252,105
Vehicle expense	452	11,377	11,188	-	2,034	-	489	-	24,494	-	-	-	50,034
Other expense	(1,006)	(503)	(503)	(503)	(478)	(1,002)	(503)	-	45	(897)	-	(503)	(5,853)
Total other expenses	253,371	178,027	95,795	25,252	824,461	148,750	118,389	-	883,760	32,544	1,178	61,959	2,623,486
Total expenses before depreciation	725,538	675,821	393,341	101,882	1,023,887	258,928	849,040	19,097	1,259,761	55,123	5,161	86,741	5,454,320
Depreciation	76,391	74,844	32,613	3,098	50,977	4,222	40,457	-	39,587	1,951	3,647	47,524	375,311
Total expenses	$ 801,929	$ 750,665	$ 425,954	$ 104,980	$ 1,074,864	$ 263,150	$ 889,497	$ 19,097	$ 1,299,348	$ 57,074	$ 8,808	$ 134,265	$ 5,829,631

See accompanying notes to financial statements

CITY RESCUE MISSION, INC.
STATEMENT OF FUNCTIONAL EXPENSES - CONTINUED
YEAR ENDED JUNE 30, 2025

	Program Services	Supporting Services: General and Administrative	Supporting Services: Fundraising	Total: 2025
Salaries and related expenses				
Salaries	$ 2,335,291	$ 114,832	$ 288,842	$ 2,738,965
Payroll taxes	211,125	8,862	23,902	243,889
Employee benefits	284,418	21,808	45,366	351,592
Total salaries and related expenses	2,830,834	145,502	358,110	3,334,446
Other expenses				
Advertising	8,796	176	114,173	123,145
Bad debts	(3,029)	-	-	(3,029)
Bank service charges	11,667	42,233	175	54,075
Rent	194,181	-	-	194,181
Computer service and maintenance	25,781	89,525	32,965	148,271
Conventions and seminars	858	14,397	4,380	19,635
Direct aid in-kind	727,530	-	-	727,530
Direct selling expenses and cost of goods sold	539,503	-	-	539,503
Dues and subscriptions	3,608	25,350	9,129	38,087
Employment screening	4,552	839	500	5,891
Equipment rent and contracted services	79,916	17,382	43,712	141,010
Food purchases	112,868	-	-	112,868
Insurance - liability	232,457	48,953	44,856	326,266
Insurance - vehicle	95,723	-	-	95,723
Maintenance and repaids	112,593	57,327	215	170,135
Office supplies	5,427	22,848	17,678	45,953
Printing and postage	384	24,987	769,249	794,620
Professional fees	61,447	135,601	101,782	298,830
Supplies	76,869	400	400	77,669
Taxes and licenses	3,692	204	-	3,896
Telephone	32,377	9,718	2,825	44,920
Utilities	252,105	13,043	10,401	275,549
Vehicle expense	50,034	4,445	1,004	55,483
Other expense	(5,853)	(8,552)	(557)	(14,962)
Total other expenses	2,623,486	498,876	1,152,887	4,275,249
Total expenses before depreciation	5,454,320	644,378	1,510,997	7,609,695
Depreciation	375,311	42,774	5,787	423,872
Total expenses	$ 5,829,631	$ 687,152	$ 1,516,784	$ 8,033,567

See accompanying notes to financial statements

CITY RESCUE MISSION, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2026 AND 2025

	2026	2025
Cash Flows from Operating Activities:		
Change in net assets	$ 1,365,872	$ (237,404)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	394,704	423,872
Bad debt (recovery) expense	(2,217)	3,029
Amortization of finance lease right-of-use asset	5,053	-
Noncash operating lease expense	200,124	-
Realized and unrealized gains on investments	(49,004)	(262,184)
(Increase) decrease In:		
Receivables	5,592	(70,443)
Prepaid expenses and other assets	(84,783)	5,021
Supplies	(41,869)	(24,259)
Inventory	(372)	(22,568)
Increase (decrease) In:		
Accounts payable and accrued expenses	(96,658)	108,130
Operating lease liabilities	(212,381)	(6,928)
Deferred revenue	(20,724)	-
Net cash provided by (used in) operating activities	1,463,337	(83,734)
Cash Flows from Investing Activities:		
Purchase of investments	(1,116,794)	-
Proceeds from sale of investments	564,301	488,292
Purchase of property and equipment	(354,670)	(281,491)
Purchase of contruction in progress	(638,833)	(6,437)
Net cash (used in) provided by investing activities	(1,545,996)	200,364
Cash Flows from Financing Activities:		
Repayments on finance lease obligations	(6,242)	-
Net cash used in financing activities	(6,242)	-
Net (Decrease) Increase in Cash and Cash Equivalents	(88,901)	116,630
Cash and Cash Equivalents at Beginning of Year	706,207	589,577
Cash and Cash Equivalents at End of Year	$ 617,306	$ 706,207
Total Cash Consisted of the Following at June 30:		
Cash and cash equivalents	583,120	661,791
Restricted cash	34,186	44,416
	$ 617,306	$ 706,207
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Right-of-use asset obtained in exchange for finance lease liabilities	$ 30,105	$ -

See accompanying notes to financial statements

NOTE A - NATURE OF ORGANIZATION

City Rescue Mission, Inc. (the Organization), founded in 1946, exists to transform the lives of the homeless and needy, serving them through the love and compassion of Jesus Christ. The Organization provides a continuum of care to the homeless and needy in Jacksonville, Florida, and the surrounding Northeast Florida communities. The Organization is supported by individuals, churches, organizations, sponsorships, grants, business, and community events. Current Organization programs include:

Emergency Services

At the beginning of the continuum of care programs, the Organization provides case management, hot meals, clean clothing, and safe shelter to the homeless and needy.

LifeBuilders

The LifeBuilders program is a long-term, residential, biblically based recovery program for those in need of addiction recovery. Individuals in this program are offered biblical instruction, counseling for relapse prevention, computer literacy and life skills development classes, and on-site medical, dental, and chiropractic care. While in the program, students are able to attend classes in order to earn their general educational degree or go on to higher education. Progress in the program brings increased responsibility and freedom, the reward of graduation, and a new life.

Workforce Development

The Workforce Development program enhances employment opportunities for its students by identifying skills, talents, and abilities while charting a career path, building self-esteem, and participating in certification and job placement programs. Participants receive computer training, academic tutoring, and other individualized services. Local businesses partner with the Organization to provide employment experience for the students.

Retail Services

The Organization operates a thrift store that sells donated items to the general public. Proceeds from these retail sales help support other programs operated by the Organization and also provides on-the job training for individuals within the programs.

Medical, Dental, and Other Services

During the continuum of care, the Organization provides medical, dental, and other services to the needy. These services are provided by professionals in the community at discounted and donated rates.

Crossroads

The Organization provides services to the Florida Department of Corrections under a state contract to provide substance abuse and reintroduction services for criminal offenders on community supervision release. The goal of Crossroads is re-introducing offenders back to Northeast Florida as successful citizens.

Charis Chocolate

The Organization operates Charis Chocolates, a chocolate shop producing products sold through local restaurants and via retail to individuals and companies in the community. Charis Chocolates provides a unique way to engage the public, spread the message of the Organization’s mission, and raise funds for support.

NOTE A - NATURE OF ORGANIZATION - CONTINUED

Charis Café

The Organization operates Charis Café, a coffee shop and meeting space, selling fresh coffee, artisan sandwiches, and Charis Chocolates. Charis Cafe provides a unique way to engage the public, spread the message of the Organization's mission, and raise funds for support.

Homes of Hope

Homes of Hope provides a safe and smooth transition for individuals transitioning out of the residential facility. The homes offer a safe, drug-free, and supportive environment to assist in the transition into independent living. The Organization provides houses, communal living, and wraparound care to participants. The cost of these services is included in the participant's program fees.

PATH

PATH provides case management for clients experiencing homelessness with a mental health diagnosis. The goal is placement in sustainable permanent housing. Behavioral care is not provided.

COJ JFRD

This program provides assistance to the City and Jacksonville Fire and Rescue Department in addressing unauthorized camping and sleeping on public property. City Rescue Mission operates up to 26 beds available for city use to provide individuals with case management, hot meals, clean clothing, and safe shelter to the homeless and needy.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

- *Net assets without donor restrictions*: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

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

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Organization's ongoing services. Nonoperating activities, if any, are limited to other activities considered to be of a more unusual or nonrecurring nature.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of changes in net assets during the period. Accordingly, actual results could differ from those estimates. Significant estimates include the collectability of receivables, allocation of functional expenses, and determination of the useful lives of the property and equipment.

Investments

Investments are reported at their fair values in the statements of financial position. Net investment income or loss (including realized and unrealized gains and losses on investments, interest and dividends net of expenses) is included in the statements of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by the donor or by the law.

Fair Value Measurements

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on a measurement date. There is a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There are three levels of inputs that may be used to measure fair value:

Level 1: Quoted market prices in active markets for identical assets or liabilities.
Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.
Level 3: Unobservable inputs that are not corroborated by market data.

The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, the financial instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit at a commercial bank. The Organization considers all highly liquid assets with initial maturity of three months or less as cash and cash equivalents. The Organization maintains cash balances with financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC).

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash held in financial institutions in excess of federally insured limits. From time to time throughout the years ended June 30, 2026 and 2025, the Organization's cash balance may have exceeded the federally insured limit. However, the Organization has not experienced and does not expect to incur any losses in such accounts.

Restricted Cash

Restricted cash represents deposits held for students enrolled in programs and donor-restricted funds awaiting specific use. Accounts included restricted donations, custodial funds, and clothing closet, each with its own restrictions. The Organization has a corresponding liability for the amount which is included in accounts payable on the statement of financial position.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Accounts Receivable and Allowance for Credit Losses

Accounts receivable are presented at net realizable value and arise from property rented to transitional housing occupants in the Homes of Hope program. Management evaluates accounts receivable and includes, in the allowance for credit losses, an estimate of amounts considered to be uncollectible. Uncollectible amounts are charged against the allowance account when management determines that the possibility of collection is remote. The allowance for credit losses amounted to $3,360 and $4,437 at June 30, 2026, and 2025, respectively.

Pledges Receivable

Pledges are recorded at their estimated net realizable value. Contributions to be received after one year are discounted to present value using Treasury bill rates with similar maturities with an added amount for economic uncertainty. The Organization has determined that all amounts are collectible; accordingly no allowance for potentially uncollectible accounts has been established as of June 30, 2026 and 2025, respectively.

Grants Receivables

Grants receivable are stated at the amount management expects to collect from outstanding balances. Management monitors the collection of its receivable balances on an ongoing basis. The Organization provides for probable uncollectible amounts through a charge to earnings and a credit to the allowance for credit losses when, in management's estimation, it is probably that the receivable is not collectible. The Organization has determined that all amounts are collectible; accordingly no allowance for potentially uncollectible accounts has been recorded at June 30, 2026 and 2025.

Property and Equipment

Property and equipment are stated at cost, if purchased or at estimated fair value at the date of receipt if acquired by gift. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. Improvements and betterments that materially prolong the useful lives of assets are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred. It is the policy of the Organization for expenditures in excess of $1,000 to be capitalized. Depreciation expense is provided on a straight-line basis over the estimated useful lives of the assets ranging from 3-40 years.

Impairment of Long-Lived Assets

The Organization evaluates its long-lived assets for any events or changes in circumstances which indicate that the carrying amount of such assets may not be fully recoverable. The Organization evaluates the recoverability of long-lived assets by measuring the carrying amount of such assets against the estimated undiscounted future cash flows associated with them. At the time such evaluation indicates that the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values. There were no impairments at June 30, 2026 and 2025.

Reclassifications

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenue Recognition

Grants and Contributions - The Organization's 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.

Certain grants, including cost reimbursement contracts, are considered conditional contributions since the grant agreements require the Organization to perform services, incur expenses or meet contract objectives in order to earn the grant funding. Revenue under these contracts is deferred until earned. Revenue is earned and recognized in the financial statements when eligible expenses are incurred, services performed or grant objectives met.

Promises to Give - Unconditional promises to give include pledges receivable that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at net present value of their estimated future cash flows. Conditional promises to give are not included as support until the conditions are substantially met.

Donated Materials and Services - Contributions of assets other than cash are recorded at fair value at the date of donation. Contributions of services are recognized in the financial statements if the services enhance or create non-financial assets or require specialized skills that are provided by individuals possessing those skills. Donated professional, medical, dental, and other services, which required specialized skills, have been recorded in the financial statements based on actual hours worked multiplied by an estimated rate per hour based on standard rates of services provided and reflects the fair value of the services provided.

A substantial number of volunteers have donated significant amounts of their time to the Organization. Based on authoritative guidance, the financial statements reflect amounts for those volunteers whose services create or enhance non-financial assets or require specialized skills.

Program Revenues

Program revenues are exchange transactions generated through thrift store sales, program service fees, and government contracts. Revenues are recognized when a promised good or service is transferred to a customer or program student in an amount that reflects the consideration the Organization expects to be entitled to in exchange for those goods or services. Program revenues are presented net of discounts and are recognized using the five-step model as follows:

- Identification of the contract with the customer.
- Identification of the performance obligation in the contract.
- Determination of the transaction price.
- Allocation of the transaction price to the performance obligation in the contract.
- Recognition of revenues when, or as, performance obligations are satisfied.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenue Recognition - Continued

Program Service Fees

Program service fees arise from each student's participation in the Overcomers, LifeBuilders, Crossroads, and Homes of Hope programs. Student fees vary on a student-by-student basis depending on income, legal obligations, and other factors affecting their ability to pay. The fees collected are used to offset a small portion of the Organization's cost of administering services and for maintenance of the on-site dormitories. The program fees collected are nominal and are not representative of the cost of a student's recovery program, but are for preparing them for the responsibilities of returning to independent living. Management has determined that program service fees represent a bundle of services that cannot be distinguished individually. Therefore, this bundle is considered a single performance obligation. Several factors are considered in determining that services are transferred to a student over time and, therefore, revenue is recognized over time. These factors include that the Organization is performing services in which the student simultaneously receives and consumes all of the benefits. Management has, therefore, determined that revenue will be recognized using the input method and has recorded revenue each month as time lapses. There are no variable considerations.

Thrift Store Sales

The Organization operates a thrift store that sells donated items to the general public. Thrift store sales are recognized as revenue at a point in time in which the sale occurs. Sales are net of returns and exclude sales tax. There are no variable considerations. Proceeds from these sales are used to support the Organization's other programs.

Homes of Hope Rental Income

Rental income is recognized based on contractual rates that are agreed upon between the participant and the Organization and is collected on a monthly basis.

Property and equipment used in the Homes of Hope program held for program use consisted of the following:

	2026	2025
Land	$ 45,262	$ 45,262
Building and improvements	943,102	887,660
Furniture and equipment	32,298	30,798
	1,020,662	963,720
Less accumulated depreciation	(741,417)	(690,310)
	$ 279,245	$ 273,410

Functional Allocation of Expenses

Expenses are recognized by the Organization during the period in which they are incurred. Expenses paid in advance and not yet incurred are deferred to the applicable period. The statement of functional expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area of the Organization are reported as expenses of those functional areas. Expenses that are attributable to one or more program or supporting functions of the Organization are allocated based on individuals served, number of employees, and/or space utilized.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Advertising

The Organization expenses advertising costs as incurred. Advertising expense for the years ended June 30, 2026 and 2025 was $128,008 and $123,145, respectively.

Income Taxes

The Organization is a not-for-profit organization that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and state income taxes under Chapter 220.13 of the Florida Statutes. Accordingly, no income tax liability or provision for income taxes is reflected in the accompanying financial statements.

Uncertain Tax Positions

The Organization accounts for the effect of any uncertain tax positions based on a "more likely than not" threshold to the recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. The Organization has identified its tax status as a tax-exempt entity as its only significant tax position; however, the Organization has determined that such tax position does not result in an uncertainty requiring recognition. The Organization is not currently under examination by any taxing jurisdiction. The Organization's federal returns are generally open for examination for three years following the date filed.

Leases

The Organization has both operating and finance leases. The determination of whether an arrangement is a lease is made at the leases' inception. Under Financial Accounting Standards Board issued ASU 2016-02, *Leases* (Topic 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.

Operating leases are included in operating lease right-of-use assets (ROU) and operating lease liabilities in the accompanying statements of financial position. Finance leases are included in finance right-of-use assets and finance lease liabilities in the accompanying statements of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease and finance 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 in the lease when it is readily determinable. If the Organization's leases do not provide an implicit rate, management uses a risk free rate at lease commencement to determine the present value of lease payments.

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. For leases with an initial term of 12 months or less, an ROU asset and lease liability is not recognized and lease expense is recognized on a straight-line basis over the lease term.

NOTE C - AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets available to meet general expenditures over the next twelve months at June 30:

	2026	2025
Financial Assets:		
Cash and cash equivalents	$ 583,120	$ 661,791
Restricted cash	34,186	44,416
Investments	1,844,133	1,242,636
Pledges receivable	18,700	22,700
Accounts receivable, net	1,153	1,456
Grants receivable	132,255	131,327
Total financial assets	2,613,547	2,104,326
Less amounts unavailable for general expenditure within one year due to:		
Contractual or donor imposed restrictions:		
Students	34,186	39,545
Projects and gifts	169,949	526,850
Special events - pledges	18,700	22,700
Equipment	15,062	15,062
Clothing closet	19,284	17,489
Total contractual or donor-imposed restrictions	257,181	621,646
Financial assets available to meet general expenditures within one year	$ 2,356,366	$ 1,482,680

NOTE D - PROPERTY AND EQUIPMENT AND CONSTRUCTION IN PROGRESS

Property and equipment consist of the following at June 30:

	2026	2025
Land and improvements	$ 317,749	$ 317,749
Buildings and improvements	7,426,516	7,247,932
Equipment and furnishings	1,317,451	1,144,794
Vehicles	453,619	443,248
Construction in progress	638,833	6,437
	10,154,168	9,160,160
Less accumulated depreciation	(6,485,094)	(6,090,389)
	$ 3,669,074	$ 3,069,771

Depreciation expense was $394,704 and $423,872 for the years ended June 30, 2026 and 2025, respectively. Depreciation will commence on the construction in progress when the renovations are completed and placed in service.

NOTE E - INVESTMENTS

The Organization's investments consist of the following at June 30:

	2026		2025	
	Cost	Fair Value	Cost	Fair Value
Equities	$ 501,208	$ 677,401	$ 904,768	$ 1,100,912
ETP - fixed income	388,877	384,760	119,737	121,318
ETP - equities	678,110	757,075	-	-
Mutual funds	12,856	24,897	12,737	20,406
	$ 1,581,051	$ 1,844,133	$ 1,037,242	$ 1,242,636

The following schedule summarizes the investment return for the years ended June 30, 2026 and 2025:

	2026	2025
Interest and dividends	$ 95,206	$ 78,160
Net realized and unrealized gains	49,004	90,356
Investment fees	(13,864)	(16,974)
Total	$ 130,346	$ 151,542

Cash equivalents held in brokerage accounts were $214,652 and $33,592 at June 30, 2026 and 2025, respectively. These amounts are reflected within cash and cash equivalents in the statements of financial position.

NOTE F - FAIR VALUE MEASUREMENT

The Organization's investments are reported at fair value in the accompanying statements of financial position. Following is a description of valuation methodologies used for investments measured at fair value.

Equities /ETP - fixed income and equities/ Mutual funds are valued at the closing price reported in the active market in which the individual securities are traded.

The fair values of assets measured on a recurring basis at June 30, 2026 are as follows:

		Fair Value Measurements at Reporting Date Using		
	Assets Measured at Fair Value at June 30, 2026	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Equities	$ 677,401	$ 677,401	$ -	$ -
ETP - fixed income	384,760	384,760	-	-
ETP - equities	757,075	757,075	-	-
Mutual funds	24,897	24,897	-	-
	$ 1,844,133	$ 1,844,133	$ -	$ -

NOTE F - FAIR VALUE MEASUREMENT - CONTINUED

The fair values of assets measured on a recurring basis at June 30, 2025 are as follows:

	Fair Value Measurements at Reporting Date Using			
	Assets Measured at Fair Value at June 30, 2025	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Equities	$ 1,100,912	$ 1,100,912	$ -	$ -
ETP - fixed income	121,318	121,318	-	-
Mutual funds	20,406	20,406	-	-
	$ 1,242,636	$ 1,242,636	$ -	$ -

NOTE G - CONTRIBUTED NONFINANCIAL ASSETS

The Organization receives donated services from a variety of volunteers assisting the Organization in the community including a number of professional, medical, dental and other services. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization recognizes contributed nonfinancial assets as revenue and a corresponding expense in an amount approximating the estimated fair value at the time of the donation.

For the years ended June 30, 2026 and June 30, 2025, the Organization received nonfinancial assets estimated as follows:

			Total	
	Donated Services	Donated Assets and Goods	2026	2025
Clothing and household goods	$ -	$ 624,491	$ 624,491	$ 549,405
Food	-	815,018	815,018	582,303
Medical supplies and pharmaceuticals	-	1,295	1,295	2,835
Personal hygiene and other supplies	-	319,571	319,571	96,228
Medical, dental, and chiropractic services	57,452	-	57,452	63,383
	$ 57,452	$ 1,760,375	$ 1,817,827	$ 1,294,154

All donated services and goods were utilized by the Organization's program services. There were no donor imposed restrictions associated with the donated services. Donated services are valued based on current rates for similar medical services. Donated assets are valued at the estimated wholesale prices that would be received for selling similar products. Donated goods are valued at the estimated average fair value of one pound of donated food product at the national level.

NOTE H - RETIREMENT PLAN

The Organization has a defined contribution 401(k) profit-sharing plan covering eligible employees of the Organization. Employees are generally eligible to participate upon attaining 18 years of age and completing three months of service. The Organization makes employer matching contributions equal to 25% of participant contributions that do not exceed 4% of employee compensation. The contribution for the years ending June 30, 2026 and June 30, 2025 was $12,490 and $11,816, respectively.

NOTE I - LEASES

The Organization leases a shopping center and miscellaneous equipment. These operating leases expire between October 2028 and May 2031. The Organization's finance leases consist primarily of office equipment, and computer equipment used in operations. The finance leases expire between October 2030 and December 2030. The lease agreements provide for minimum lease payments and include payments adjusted for inflation. Variable payments are not determinable at the lease commencement and are not included in the measurement of the lease assets and liabilities. The lease agreements do not include any material residual value guarantees or restrictive covenants.

Lease liability maturities due under operating and finance leases as of June 30, are as follows:

Years Ending June 30,	Finance	Operating
2027	$ 6,586	$ 266,497
2028	6,586	272,895
2029	6,586	250,948
2030	6,586	233,537
2031	3,075	219,468
Total undiscounted cash flows	29,419	1,243,345
Less: present value discount	(1,799)	(83,386)
Total lease liabilities	$ 27,620	$ 1,159,959

The table below presents certain information related to the lease costs for financing and operating leases at June 30:

	2026	2025
Finance lease cost		
Amortization of leased assets	$ 4,795	$ -
Interest of lease liabilities	476	-
Operating lease costs	246,826	246,316
Total lease cost	$ 252,097	$ 246,316

Lease terms and discount rates as of June 30, are as follows:

Weighted average lease term:

	2026	2025
Weighted-average remaining lease term in years for finance leases	4.42 years	N/A
Weighted-average remaining lease term in years for operating leases	3.38 years	4.38 years

Weighted average discount rate:

	2026	2025
Weighted-average discount rate for finance leases	4.42%	N/A
Weighted-average discount rate for operating leases	4.16%	4.16%

NOTE J - NET ASSETS WITH DONOR RESTRICTIONS

Net assets are released from restrictions by incurring expenses satisfying the restricted purposes, or by occurrence of other events specified by donors. The releases of restrictions amounted to $796,481 and $486,386 for the years ended June 30, 2026 and June 30, 2025, respectively. Net assets with donor restrictions at June 30, 2026 and 2025 consist of the following:

	2026	2025
Students	34,186	$ 39,545
Projects and gifts	169,949	531,721
Special events	18,700	22,700
Equipment	15,062	15,062
Clothing closet	19,284	17,489
Total net assets with donor restrictions	$ 257,181	$ 626,517

NOTE K - COMMITMENTS AND CONTINGENCIES

Grants

The Organization receives significant support from grantor agencies for its programs under cost reimbursement agreements. The Organization is subject to audit examination by grantor agencies. If reimbursed expenditures are disallowed, repayments could be required. During the years ended June 30, 2026 and 2025, one grant agency accounted for 17% and 14% of total revenue, respectively.

Legal

From time to time, the Organization may be involved in various litigation proceedings incidental to the ordinary course of business. In the opinion of management, the ultimate liability, if any, resulting from such litigation would not be material in relation to the Organization's financial position or results of operations.

NOTE L - CORRECTION OF AN ERROR

During the year ended June 30, 2026, management discovered that previously issued financial statements included an error related to the recording of depreciation expense and related accumulated depreciation at June 30, 2025. The error resulted in differences in previously issued financial statements.

The following tables set forth the previously reported and restated amounts for selected items within the financial statements.

	As Previously Reported	As Restated
Property and Equipment, Net	$ 3,090,090	$ 3,069,771
Depreciation expense	403,553	423,872
Net assets without donor restrictions	4,361,387	4,341,068

NOTE M - SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through November 18, 2026, which is the date the financial statements were available to be issued. The Organization is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

CITY RESCUE MISSION, INC.
SCHEDULE OF THE SOURCE AND STATUS OF FUNDS
RECEIVED FROM THE CITY OF JACKSONVILLE, FLORIDA

For the Year Ended June 30, 2026

Opioid Settlement Proceeds Grant Agreement
Contract Number: 703570-26
Contract Period: 10/01/2025 to 09/30/2026
Original Award Amount: $162,624.35

	Approved Budget	Actual 10/1/2025 - 6/30/2026	Actual 7/1/2026 - 9/30/2026	Total to Date	Budget Carryforward
Cash Receipts					
City of Jacksonville, Florida	$ 162,624	$ 112,766	$ -	$ 112,766	$ 49,858
Cash Disbursements					
Employee Compensation	156,190	118,683	-	118,683	37,507
Fringe Benefits	6,434	6,434	-	6,434	-
Total Expenses	162,624	125,117	-	125,117	37,507
Cash Receipts in Excess of Disbursements (Deficit)	$ -	** $ (12,351)	$ -	$ (12,351)	$ 12,351

**Represents the amount receivable from the City of Jacksonville as of June 30, 2026

For the Year Ended June 30, 2026

Homeless Shelter Capacity Services Grant Agreement
Contract Number: 72313-26
Contract Period: 10/01/2025 to 09/30/2026
Original Award Amount: $299,002.08

	Approved Budget	Actual 10/1/2025 - 6/30/2026	Actual 7/1/2026 - 9/30/2026	Total to Date	Budget Carryforward
Cash Receipts					
City of Jacksonville, Florida	$ 299,002	$ 199,335	$ -	$ 199,335	$ 99,667
Cash Disbursements					
Operating Expenses *	299,002	224,251	-	224,251	74,751
Cash Receipts in Excess of Disbursements (Deficit)	$ -	** $ (24,916)	$ -	$ (24,916)	$ 24,916

*Per bed per day rate of $958.34 per month per additional bed maintained (26 beds)
**Represents the amount receivable from the City of Jacksonville as of June 30, 2026