

# **FINANCIAL STATEMENTS**

ALIVE, INC.  
ST. LOUIS, MISSOURI

FOR THE YEARS ENDED  
MARCH 31, 2025 AND 2024

Alive, Inc.  
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March 31, 2025 and 2024

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Alive, Inc.  
St. Louis, Missouri

### Opinion

We have audited the accompanying financial statements of Alive, Inc. (a nonprofit organization), which comprise the statements of financial position as of March 31, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Alive, Inc. as of March 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Alive, 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.

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

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

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

In performing an audit in accordance with generally accepted auditing standards, 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 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with Government Auditing Standards, we have also issued our report dated December 8, 2025, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control over financial reporting and compliance.



**Abdo**  
Minneapolis, Minnesota  
December 8, 2025



## FINANCIAL STATEMENTS

Alive, Inc.  
Statements of Financial Position  
March 31, 2025 and 2024

	2025	2024
Assets		
Current Assets		
Cash and cash equivalents	\$ 461,829	\$ 191,335
Grants receivable	195,563	143,463
Prepaid expenses	6,230	5,242
Total Current Assets	663,622	340,040
Noncurrent Assets		
Right-of-use assets, net	312,400	378,748
Property and equipment, net	7,590	13,329
Rent deposits	4,839	4,839
Total Noncurrent Assets	324,829	396,916
Total Assets	\$ 988,451	\$ 736,956
Liabilities and Net Assets		
Liabilities		
Current Liabilities		
Accounts payable	\$ 38,135	\$ 48,272
Accrued expenses	39,542	30,880
Line of credit payable	-	52,012
Current portion of operating lease liabilities	47,652	62,936
Deferred revenue	1,540	-
Total Current Liabilities	126,869	194,100
Long Term Liabilities		
Operating lease liabilities, long term	279,020	326,672
Total Liabilities	405,889	520,772
Net Assets		
Net assets without donor restrictions	547,722	216,184
Net assets with donor restrictions	34,840	-
Total Net Assets	582,562	216,184
Total Liabilities and Net Assets	\$ 988,451	\$ 736,956

See Independent Auditor's Report and Notes to the Financial Statements.

Alive, Inc.  
Statements of Activities  
For the Year Ended March 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Government grants	\$ 1,649,099	\$ -	\$ 1,649,099
Contributions	404,586	72,000	476,586
Special events, net of \$32,729 direct expenses	62,801	-	62,801
In-kind donations	17,075	-	17,075
Other income	289	-	289
Net Assets Released from Restrictions:			
Satisfaction of Restriction	37,160	(37,160)	-
Total Support and Revenue	<u>2,171,010</u>	<u>34,840</u>	<u>2,205,850</u>
Expenses			
Program services	<u>1,421,694</u>	-	<u>1,421,694</u>
Supporting services			
Management and general	414,659	-	414,659
Fundraising	3,119	-	3,119
Total Supporting services	<u>417,778</u>	-	<u>417,778</u>
Total Expenses	<u>1,839,472</u>	-	<u>1,839,472</u>
Change in Net Assets	331,538	34,840	366,378
Beginning Net Assets	<u>216,184</u>	-	<u>216,184</u>
Ending Net Assets	<u>\$ 547,722</u>	<u>\$ 34,840</u>	<u>\$ 582,562</u>

See Independent Auditor's Report and Notes to the Financial Statements.

Alive, Inc.  
Statements of Activities (Continued)  
For the Year Ended March 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Government grants	\$ 1,534,178	\$ -	\$ 1,534,178
Contributions	235,264	-	235,264
Special events, net of \$23,923 direct expenses	91,599	-	91,599
In-kind donations	36,634	-	36,634
Other income	6,643	-	6,643
Net Assets Released from Restrictions:			
Satisfaction of Time Restrictions	104,571	(104,571)	-
Total Support and Revenue	2,008,889	(104,571)	1,904,318
Expenses			
Program services	1,497,267	-	1,497,267
Supporting services			
Management and general	376,107	-	376,107
Fundraising	1,766	-	1,766
Total Supporting services	377,873	-	377,873
Total Expenses	1,875,140	-	1,875,140
Change in Net Assets	133,749	(104,571)	29,178
Beginning Net Assets	82,435	104,571	187,006
Ending Net Assets	\$ 216,184	\$ -	\$ 216,184

See Independent Auditor's Report and Notes to the Financial Statements.

Alive, Inc.  
 Statements of Functional Expenses  
 For the Year Ended March 31, 2025

	Supporting Services			Total Expenses
	Program Services	Management and General	Fundraising	
Expenses				
Personnel Costs				
Salaries	\$ 824,620	\$ 114,343	\$ -	\$ 938,963
Employee Benefits	10,277	42,988	-	53,265
Payroll Taxes	62,512	9,343	-	71,855
Total Personnel Costs	<u>897,409</u>	<u>166,674</u>	-	<u>1,064,083</u>
Advertising, public relations, and marketing	735	4,628	2,738	8,101
Assistance to others	34,045	-	-	34,045
Depreciation	-	5,739	-	5,739
Insurance	-	26,251	-	26,251
Miscellaneous	-	8,565	-	8,565
Occupancy	65,665	39,780	-	105,445
Postage and shipping	-	2,547	381	2,928
Professional fees and contract services	66,138	117,105	-	183,243
Repairs and maintenance	-	18,021	-	18,021
Shelter assistance	265,194	-	-	265,194
Supplies	29,918	23,773	-	53,691
Telephone and internet	52,642	385	-	53,027
Training	1,110	-	-	1,110
Travel and meetings	8,838	1,191	-	10,029
Total Expenses	<u>\$ 1,421,694</u>	<u>\$ 414,659</u>	<u>\$ 3,119</u>	<u>\$ 1,839,472</u>

See Independent Auditor's Report and Notes to the Financial Statements.

Alive, Inc.  
Statements of Functional Expenses  
For the Year Ended March 31, 2024

	Supporting Services			Total Expenses
	Program Services	Management and General	Fundraising	
Expenses				
Personnel Costs				
Salaries	\$ 902,348	\$ 77,046	\$ -	\$ 979,394
Employee Benefits	1,042	60,043	-	61,085
Payroll Taxes	72,203	5,857	-	78,060
Total Personnel Costs	975,593	142,946	-	1,118,539
Advertising, public relations, and marketing	-	2,656	1,766	4,422
Assistance to others	13,215	-	-	13,215
Depreciation	-	7,100	-	7,100
Insurance	-	28,304	-	28,304
Miscellaneous	21	16,176	-	16,197
Occupancy	23,856	82,888	-	106,744
Postage and shipping	-	878	-	878
Printing and publications	375	1,624	-	1,999
Professional fees and contract services	78,718	65,965	-	144,683
Repairs and maintenance	9,865	10,768	-	20,633
Shelter assistance	309,467	-	-	309,467
Supplies	28,163	15,127	-	43,290
Telephone and internet	52,380	420	-	52,800
Training	3,514	537	-	4,051
Travel and meetings	2,100	718	-	2,818
Total Expenses	\$ 1,497,267	\$ 376,107	\$ 1,766	\$ 1,875,140

See Independent Auditor's Report and Notes to the Financial Statements.

Alive, Inc.  
Statements of Cash Flows  
For the Years Ended March 31, 2025 and 2024

	2025	2024
Cash Flows from Operating Activities		
Change in net assets	\$ 366,378	\$ 29,178
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	5,739	7,100
Reduction of lease obligations	66,348	65,051
Change in assets:		
Grants receivable	(52,100)	(1,452)
Prepaid expenses	(988)	12,625
Rent deposits	-	30
Change in liabilities:		
Accounts payable	(10,137)	9,811
Accrued expenses	8,662	30,880
Payments on operating leases	(62,936)	(60,280)
Deferred revenue	1,540	-
Net Cash Provided by Operating Activities	322,506	92,943
Cash Flows From Financing Activities		
Payments on line of credit	(52,012)	412
Change in Cash and Cash Equivalents	270,494	93,355
Cash and Cash Equivalents, Beginning	191,335	97,980
Cash and Cash Equivalents, Ending	\$ 461,829	\$ 191,335

See Independent Auditor's Report and Notes to the Financial Statements.

Alive, Inc.  
Notes to the Financial Statements  
March 31, 2025 and 2024

**Note 1: Summary of Significant Accounting Policies**

**A. Nature of Activities**

Alive, Inc. (the Organization) was organized in 1983 as a nonprofit corporation and is exempt from income taxes under Section 501(c)(3) of the United States Internal Revenue Code and Missouri state law. Alive, Inc.'s mission is to provide counseling, emergency sanctuary and other critical services to adults and children impacted by domestic abuse, as well as to increase awareness in order to create a supportive community.

All services are provided on a donation-only basis, with no one turned away because of the inability to pay. It services individuals in the St. Louis County, Franklin County, St. Charles County, Jefferson County, and the City of St. Louis areas of Missouri. Alive, Inc.'s vision is to end domestic abuse, restoring safety and peace, one family at a time.

**B. 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. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Contributions received are recorded as an increase in support without donor restrictions or with donor restrictions, depending on the existence and nature of donor restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Without Donor Restrictions* - Resources over which the Organization has discretionary control. Designated amounts represent revenue, which the Board of Directors has set aside for a particular purpose.

*With Donor Restrictions* - Resources subject to donor-imposed restrictions, which will be satisfied by actions of the Organization or passage of time. Restricted contributions received in the same year in which the restrictions are met are recorded as an increase to support with donor restrictions at the time of receipt and as net assets released from restrictions.

**C. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

**D. Cash and Cash Equivalents**

Cash and cash equivalents include amounts on deposit in checking and money market accounts. For purposes of the statements of financial position statements of cash flows, the Organization considers all short-term investments with a maturity of three months or less to be cash equivalents.

**E. Grants Receivable**

Grants receivable are reported at their net realizable value. An allowance for doubtful accounts is established when management determines that collection of the full amount is unlikely. The allowance is adjusted through provisions charged to expense and reduced by write-offs, net of recoveries. Management evaluates the adequacy of the allowance based on current economic conditions, the nature and size of the receivable balance, historical and anticipated loss experience, and other relevant factors. Grants receivable expected to be collected within one year are classified as current assets. At year-end, management believes all grants receivable are fully collectible; therefore, no allowance for doubtful accounts has been recorded.

Alive, Inc.  
Notes to the Financial Statements  
March 31, 2025 and 2024

**Note 1: Summary of Significant Accounting Policies**

**F. Prepaid Expenses**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in the financial statements.

**G. Property and Equipment**

Property and equipment are recorded at cost or estimated value on the date of contribution. Assets acquired through lease agreements are capitalized at their fair market value as of the date of the lease inception. The Organization capitalizes all property and equipment acquisitions with a value of \$5,000 or greater and an estimated useful life greater than one year. Property and equipment is depreciated using the straight-line method based on estimated useful lives as follows:

Vehicles, furniture, and equipment	3 - 5 years
Buildings and improvements	5 - 45 years

Upon retirement or other disposition, the cost and related accumulated depreciation of disposed assets are removed from the accounts and any resultant gain or loss is recognized in operations.

Repairs and maintenance are charged to expense as incurred. Renewals and improvements, which extend the useful life of assets, are capitalized and depreciated over future periods.

**H. Government Grants**

Government grants funds are recorded as revenue. Revenue is earned when eligible expenditures, as defined in each grant, are incurred. Funds received but not yet earned are shown as refundable advances. Expenditures under government grants are subject to review by the granting authority. To the extent, if any, that such a review reduces expenditures allowable under these grants, Alive, Inc. will record such disallowance at the time the final assessment is made.

**I. Contributions**

Contributions are recorded when received and recognized as support in the period pledged or received. If donor-imposed restrictions accompany the contribution, the amount is recorded as with donor restrictions until the donor-imposed restrictions expire or are fulfilled. Net assets with donor restrictions are reclassified to net assets without donor restrictions in the period donor-imposed restrictions expire or are fulfilled and are reported in the statements of activities as assets released from restrictions.

**J. Revenue Recognition**

Revenue from special events is recognized at the point in time when the event occurs, as the Organization's performance obligation is fully satisfied upon completion of the event.

**K. Income Taxes**

The Organization is exempt from income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to the Organization are tax deductible as the Organization qualifies under Section 170(c) of the Internal Revenue Code.

Alive, Inc.  
Notes to the Financial Statements  
March 31, 2025 and 2024

**Note 1: Summary of Significant Accounting Policies**

**L. Advertising Expense**

The Organization follows the policy of charging the costs of advertising to expense as incurred. Advertising expense was \$8,801 and \$4,422 for the years ended March 31, 2025 and 2024, respectively.

**M. Functional Expense Allocation**

The costs of providing the Organization's programs and supporting services are reflected on the statement of activities and the statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefitted based on time spent. This allocation is reviewed annually.

Management and general expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the organization. Expenses, other than salaries and related expenses, that are not directly identifiable by program or supporting service, are allocated on the best estimates of management.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and management and general expenses in accordance with standards for accounting for costs of activities that include fundraising. Additionally, advertising costs are expensed as incurred.

**N. Leases**

The Organization determines if an arrangement is a lease at inception. If an arrangement contains a lease, the Organization performs a lease classification test to determine if the lease is an operating lease or a finance lease. Right-of-use (ROU) assets represent the right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Operating lease liabilities are recognized on the commencement date of the lease based on the present value of the future lease payments over the lease term and are included in long-term liabilities and current liabilities on the statement of financial position. ROU assets are valued at the initial measurement of the lease liability, plus any indirect costs or rent prepayments, and reduced by any lease incentives and any deferred lease payments. Operating ROU assets are recorded on the face of the statement of financial position and are amortized over the lease term. To determine the present value of lease payments on lease commencement, the Organization uses the implicit rate when readily determinable. Lease terms include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense is recognized on a straight-line basis over the life of the lease and is included within operating expenses on the statement of activities.

The Organization has made the following elections related to leases:

- The Organization has elected to use a risk-free rate as the discount rate on all classes of underlying assets when an implicit rate is not readily available.
- The Organization has elected the practical expedient to account for the lease and non-lease components as a single lease component for classes of underlying assets.
- The Organization has elected to apply the short-term lease exception to all leases with a term of one year or less. Short-term leases will not be capitalized.

Alive, Inc.  
Notes to the Financial Statements  
March 31, 2025 and 2024

**Note 1: Summary of Significant Accounting Policies (Continued)**

**O. Subsequent Events**

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

**P. Reclassifications**

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported prior year net assets.

**Note 2: Property and Equipment**

Property and equipment at March 31, 2025 and 2024 consists of the following:

	2025	2024
Office equipment	\$ 38,178	\$ 38,178
Furniture and fixtures	7,024	7,024
Vehicles	18,000	18,000
Leasehold improvements	26,991	26,991
	90,193	90,193
Less: Accumulated depreciation	(82,603)	(76,864)
Property and equipment, net	\$ 7,590	\$ 13,329

Depreciation expense for the years ended March 31, 2025 and 2024 was \$5,739 and \$7,100.

**Note 3: Line of Credit**

The Organization has a revolving line of credit from a bank that provides for maximum borrowings of \$82,500. The line of credit automatically renews and is secured by the assets of the Organization. Borrowings under this agreement incur interest at the greater of 2.0% plus the lender's prime rate or 3.0%. On March 31, 2025 and 2024, the interest was 10.50%. Balances outstanding as of March 31, 2025 and 2024 were \$- and \$52,012, respectively. The complete line of credit balance was fully repaid in December 2024.

**Note 4: Leases**

The Organization is leasing office space under an agreement that expires on October 31, 2031. The terms of the lease require monthly payments ranging from \$3,618 to \$4,721. Additionally, the agreement requires the Organization to pay a portion of the common area maintenance which is assessed annually by the lessor.

On May 1, 2022, the Organization signed a lease for additional office space that expires on April 30, 2025. The terms of the lease require monthly payments of \$1,625 with an additional payment of \$242 to pay a portion of the associated real estate taxes. The Organization was on a month-to-month lease in the office space until renewing the lease on June 20, 2025, that expires on June 30, 2028.

The Organization leases two copiers under an agreement that expires June 30, 2026. The terms of the lease requires monthly payments of \$390. The Organization is also required to pay additional charges monthly for maintenance and usage over the allowed amount outlined in the agreement.

Alive, Inc.  
Notes to the Financial Statements  
March 31, 2025 and 2024

**Note 4: Leases (Continued)**

Additional information about the Organization's lease for the year ended March 31, 2025, is as follows:

	2025	2024
<b>Lease expense (included in operating expenses)</b>		
Operating lease expense	\$ 74,216	\$ 74,226

**Other Information**

Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	62,936	60,280
Weighted-average remaining lease term in years for operating leases	2.64	3.64
Weighted-average discount rate for operating leases	2.23%	2.20%

Maturities of leases are as follows for the years ended March 31:

Year	Operating
2026	\$ 54,328
2027	50,643
2028	50,960
2029	52,489
2030	54,064
Thereafter	88,730
Total undiscounted cash flows	351,214
Less: present value discount	(24,542)
Total Lease Liabilities	\$ 326,672

Alive, Inc.  
Notes to the Financial Statements  
March 31, 2025 and 2024

**Note 5: In-Kind Donations**

In-kind donations consisted of the following for years ended March 31:

	<u>2025</u>	<u>2024</u>	<u>Usage in Programs/Activities</u>	<u>Fair Value Techniques</u>
Clothing items	\$ 17,075	\$ -	Various programs	Valued using observable prices of comparable used items of similar nature. Valued using observable wholesale prices from industry sources and applying the prices to the amount of food received. Estimated wholesale prices of identical or similar products if purchased in the region
Food	-	36,184	Various programs	
Gift bags	-	450	Various programs	
	<u>\$ 17,075</u>	<u>\$ 36,634</u>		

There were no donor restrictions noted for the in-kind contributions received above for the years ended March 31, 2025 and 2024.

**Note 6: Net Assets**

Net assets with donor restrictions consisted of the following at March 31:

	<u>2025</u>	<u>2024</u>
Time restricted	\$ 18,750	\$ -
Training & supplies	8,526	-
Technology upgrades	4,564	-
Children's meals	3,000	-
Total	<u>\$ 34,840</u>	<u>\$ -</u>

**Note 7: Liquidity and Availability of Financial Assets**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 461,829	\$ 191,335
Grants receivable, net	195,563	143,463
Total Financial assets	<u>657,392</u>	<u>334,798</u>
Less financial assets unavailable for general expenditure within one year, due to:		
Net assets with donor restrictions	<u>(34,840)</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 622,552</u>	<u>\$ 334,798</u>

## SINGLE AUDIT AND OTHER REQUIRED REPORTS

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

Board of Directors  
Alive, Inc.  
St. Louis, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Alive, Inc. (the Organization), a Missouri not-for-profit corporation, which comprise the statement of financial position as of March 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 8, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we 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 our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Report on Compliance and Other Matters**

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

## Purpose of this Report

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



**Abdo**  
Minneapolis, Minnesota  
December 8, 2025



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

Board of Directors  
Alive, Inc.  
St. Louis, Missouri

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

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

We have audited Alive, Inc. (the Organization), a Missouri not-for-profit corporation, 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 March 31, 2025. 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 our 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 March 31, 2025.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our 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**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of 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.

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

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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.

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



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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**Abdo**  
Minneapolis, Minnesota  
December 8, 2025



Alive, Inc.  
Schedule of Expenditures of Federal Awards  
For the Year Ended March 31, 2025

Federal Grantor/Program Title Pass-through Grantor	Federal Assistance Listing Number	Pass-through Identifying Number	Total Federal Expenditures
<b><i>U.S. Department of Homeland Security</i></b>			
Emergency Food and Shelter National Board Program	97.024	N/A	<u>\$ 2,516</u>
<b><i>U.S. Department of Justice</i></b>			
Legal Assistance for Victims			
Passed-Through Legal Services of Eastern Missouri	16.524	15JOVW-24-GG-00090-LEGA	4,181
Crime Victim Assistance			
Passed-Through Missouri Department of Social Services	16.575	ER130220010#001	991,149
Violence Against Women Formula Grants			
Passed-Through Missouri Department of Public Safety	16.588	2024-VAWA-006; 2023-VAWA-SP-001; 2024-VAWA-005	116,927
<i>Total U.S. Department of Justice</i>			<u>1,112,257</u>
<b><i>U.S. Department of Health and Human Services</i></b>			
Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports			
Passed-Through Missouri Department of Social Services	93.497	PG941900003	40,526
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			
Passed-Through Missouri Department of Social Services	93.671	PG941900003	<u>24,207</u>
<i>Total U.S. Department of Health and Human Services</i>			<u>64,733</u>
<b><i>U.S. Department of the Treasury</i></b>			
COVID-19: Coronavirus State and Local Fiscal Recovery Funds			
Passed-Through Missouri Department of Social Services	21.027	PG941900003	<u>33,825</u>
Total Federal Expenditures			<u>\$ 1,213,331</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

Alive, Inc.  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended March 31, 2025

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Organization under programs of the federal government for the year ended March 31, 2025. The information in this schedule is presented in accordance with the requirement of the Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Summary of Significant Accounting Policies for Expenditures**

Expenditures reported on this schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 2 CFR 200.516(a), *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3: Pass-through Entity Identifying Numbers**

Pass-through entity identifying numbers are presented where available.

**Note 4: Subrecipients**

No federal expenditures presented in this schedule were provided to subrecipients.

**Note 5: Indirect Cost Rate**

During the year ended March 31, 2025, the Organization has elected to use the de minimis indirect cost rate as permitted under 2 CFR §200.414(f) of the Uniform Guidance. During the year ended March 31, 2025, certain federal awards applied the original de minimis rate of 10%, consistent with prior guidance and award terms. Other awards utilized the updated de minimis rate of 15%, in accordance with revisions to Uniform Guidance effective October 1, 2024. The rate applied to each award was based on the terms and conditions in effect at the time of the award and in consultation with the respective federal awarding agencies.

Alive, Inc.  
 Schedule of Findings and Questioned Costs  
 For the Year Ended March 31, 2025

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses	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 2 CFR 200.516(a) (Uniform Guidance)?	No

**Assistance  
Listing  
Number**

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Identification of Major Programs:

Crime Victim Assistance	16.575
Dollar threshold used to distinguish between Type A and Type B Programs:	\$ 750,000
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance	No

**SECTION II - FINDINGS - FINANCIAL STATEMENT AUDIT**

There are no significant deficiencies, material weaknesses, or instances of noncompliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards.

**SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

There are no significant deficiencies, material weaknesses, or instances of material noncompliance including questioned costs that are required to be reported in accordance with the Uniform Guidance.

**OTHER ISSUES**

See the following page for the Summary Schedule of Prior Audit Findings.

A Corrective Action Plan is not required because there were no current year findings required to be reported in accordance with 2 CFR 200.516(a) (Uniform Guidance).

Alive, Inc.  
Summary Schedule of Prior Audit Findings  
For the Year Ended March 31, 2025

<u>Finding</u>	<u>Description</u>
<b>2024-001 :</b>	<b>Crime Victim Assistance - Significant Deficiency in Internal Controls over Compliance</b>
Condition:	<i>While the Organization does have policies/controls in place to establish and maintain effective internal controls over allowable costs. It was noted while testing key controls over allowable costs that there were expenses reimbursed for twice, leading to ineffective internal controls.</i>
Recommendation:	<i>We recommend that the Organization reassess the invoice submission process and reimbursement request review process to ensure duplicate reimbursements do not continue to happen.</i>
Current Status:	<i>The recommendation was implemented during the fiscal year ended March 31, 2025 and no similar findings were noted in the March 31, 2025 fiscal year-end audit.</i>