Children's Advocacy Center of Hamilton County

Hamilton County, Tennessee

Supported Agencies - Budget Year 2025

1015890 - CHILDRENS ADVOCACY CENTER		Prior Year Actuals					FY 2024 Budget			FY 2025 Budget			
	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Adopted	Amended	YTD Thru 3/31/2024	Requested	Cuts	Proposed	Change from PY Adopted
56003	APPROPRIATION	-	-	-	-	-	-	-	-	175,000		**175,000**	175,000
	Operating Expenditures Subtotal:	-	-	-	-	-	-	-	-	*175,000*		***175,000***	*175,000*
	1015890-CHILDRENS ADVOCACY CENTER Totals:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	***175,000***		***175,000***	***175,000***

BUDGET REQUEST APPLICATION
FY 2024-2025

A. Cover Form

Organization Name: Children's Advocacy Center of Hamilton County

Organization Legal Name: Children's Advocacy Center of Hamilton County

Project Name(s): Therapeutic and Family Advocacy Services

Federal Tax ID#: 58-1953669

Mailing Address: 5705 Uptain Rd Chattanooga, TN 37411

Hamilton County Address: 5705 Uptain Rd Chattanooga, TN 37411

Year Established: 1991

Years organization has operated in Hamilton County or served Hamilton County residents: 33

Organization's authorizing official contact: Kristen Pavlik McCallie

Organization's application contact person: Kristen Pavlik McCallie

Fiscal year total operating budget: 1,300,000.00

Current fiscal year start/end date: July 1-June 30

First time applicant: YES

Requested county funds: $ 175,000

The above and following schedules embodying a request for an allocation from Hamilton County, Tennessee for the fiscal year ending June 30, 2025 (fiscal year 2025) were considered and approved by our Board of Directors on 05/28/2023. In the judgment of our Board, it represents the minimum needs of our organization for this fiscal year.

Gary Behler
Signature of President or Board Chair

Kristen Pavlik McCallie
Signature of Executive Director

THIS ALLOCATION REQUEST IS DUE BY JANUARY 31,2024

B. Grant Application

STATEMENT OF NEED

1. What needs does your program address, and why is it important to the Hamilton County population?

The mission of the Children's Advocacy Center of Hamilton County (CAC) is to serve victims of alleged child sexual abuse by offering help, hope, and healing. The CAC works with the Hamilton County Sheriff's Department, and all the law enforcement jurisdictions in the county, Erlanger Children's Hospital, Juvenile Court, the Department of Children's Services, and the

2. Provide data and statistics that support your organization's needs.

The CAC has transparent data to support the victims of severe abuse that are served in Hamilton County. There is a collaborative relationship with all the service providers that are a part of the Child Protective Investigation Team (CPIT). The referrals for the CAC come from the Department of Children's Services (DCS) and local law enforcement. The DCS database TFACTS is connected to the CAC data system NCATrak. This connection ensures that any case of severe child abuse is connected to the CAC for core services.
The Family Advocacy program meets with every non-offending caregiver of a child who comes to the center for a core service. They are the point of entry for adults affected by child sexual abuse. In the fiscal year 2022, the advocacy team met with 495 adults connected to 1,200 children. This

OUTCOMES / OUTPUTS / INITIATIVES

3. How do you plan to utilize grant money awarded by Hamilton County?

This funding would support essential current staffing for the Child Protective Investigation Team. Those two positions are the Director of Clinical and Advocacy Services and the Family Services Coordinator.

This state funding was cut by the Victims of Crime of Act (VOCA) through Office of Criminal Justice Program (OCJP) by 50% over the last two years. Another 25% cut is anticipated next year.

4. What results are you committed to achieving during the grant period? What key performance measures will you use to evaluate and track those results? (750-word suggestion)

The CAC utilizes outcomes from individuals who utilize services as well as numbers served. Each caregiver is given a survey when entering the CAC for service and given a follow-up survey over the phone after they have received service to track their satisfaction with the services provided including the resources and referrals provided, how their staff interactions were, and if they had a positive experience while on-site. The majority of of those surveyed report they have positive interactions with staff, receive helpful resources, and have excellent on-site experiences. We would report those findings as requested.

Outcome data is also collected with all therapy clients. One-hundred percent of children seen at the CAC report indicated a reduction in trauma symptoms. They also all reported indicated an increased knowledge of personal safety skills. All parents strongly agreed or agreed that their child's abuse-related symptoms are less frequent or less severe since becoming involved with this agency. All children seen at the CAC for therapy are residents of Hamilton County. We would report those findings as requested.

5. What entities do you collaborate with which could also benefit from monies awarded by Hamilton County?

The agencies that the CAC collaborates with in a meaningful way per the Interagency Agreement are the District Attorney's Office, the Department of Children's Services, Juvenile Court, Erlanger Children's Hospital, all law enforcement jurisdictions across Hamilton County, including the Sheriff's Office, Chattanooga Police Department, Red Bank, Soddy Daisy, Collegedale, and East Ridge. Additionally, we have working relationships with the Tennessee Bureau of Investigations, Homeland Security, and the Federal Bureau of Investigations. We provide trainings and have an excellent working relationship with the Hamilton County School District. We also work well with the other

6. What is your organization's long-term vision, as it relates to your philanthropy and operations?

The organization's philosophy is a systems-based approach to victim services and advocacy. What this means is that we will not arrest this problem away. There needs to be an approach where perpetrators are held accountable, and systems that work with victims do so in a trauma-informed manner. This method includes working with all Child Protective Investigation Team partners making connections related to policies and procedures when working with victims.
That is why the therapy program is vital to this approach, by providing victims and their families with tools to deal with the behaviors as a result of the trauma of being sexually abused, they will be able

C. Evaluation and Sustainability

7. If you utilize any evidence-based programs, please indicate which state and/or federal websites list the program and the rating given.

Every service provided at the CAC is evidence-based. The National Children’s Alliance accredits the CAC every five years, and the ten programmatic and organizational standards are based on current science, standards, and business practices.
https://www.nationalchildrensalliance.org/ncas-standards-for-accredited-members/

The CAC is also licensed by the Department of Children's Services as a Child Abuse Prevention Provider. This license is updated annually. https://www.tn.gov/dcs/program-areas/licensing.html

All clinicians providing mental health services are licensed or on track to become licensed as LCSW, LMSW, or LPC. They all practice TF-CBT (Trauma Focused Cognitive Behavioral Therapy), which is the standard of practice for children who have experienced complex trauma.

8. Describe how your organization plans to sustain services financially if Hamilton County funds do not extend past the awarded fiscal year

The state Chapter of Children's Advocacy Centers is working to secure different reoccurring state funding to supplement the VOCA cuts that are effecting Children's Advocacy Centers across the state. Additionally, the CAC of Hamilton County will apply for other federal grants and foundation to support mental health services.

D. Budget, Supporting Financial Documents and Attachments

Submit each of the following and complete the schedules that follow. If a document is not attached to your submission, please select N/A in the appropriate dropdown box:

- Your most recent audit (and previous two audits for organizations with a budget of $750,000 or more)

  Document Attached
- The organization's current operating budget - Schedule I

  Document Attached
- A Form 990 from the previous three (3) years

  Document Attached
- IRS Letter of Determination

  Document Attached
- Current Certificate of Existence with the State of Tennessee

  Document Attached
- Demographic information for clients served - Schedule II

  Document Attached
- Board & Staff Information - Schedule III

  Document Attached
- Grants, Contracts, MOU Table - Schedule IV

  Document Attached
- Strategic Plan

  Document Attached
- Letters of Support

  Document Attached

PROGRAM BUDGET SUPPORT REVENUE

Schedule I

NAME OF AGENCY BUDGET BY SERVICES FOR	FY 2024 Approved Budget	FY 2025 Proposed Budget	REVENUES Support/ Revenues	EXPENSES/EXPENDITURES PROGRAM SERVICES Program 1	Program 2	Program 3	Total Prog. Servs.	SUPPORT SERVICES Mgmt & General	Fund Raising	Total Supp. Serv.
SUPPORT/REVENUE FOR CURRENT OPERATIONS:										
Contributions	338,500	368,500	368,500							
Net Proceeds Special Events	135,000	100,000	100,000							
Designations		0								
United Way	25,000	25,000	25,000							
Fees/Grants from Governmental Agencies	886,353	840,853	840,853							
Membership Dues		0								
Program Income		0								
Sales to Public		0								
Investment Income		0								
Transfers to Operating Budget		0								
Income from Previous Year	70,000	0								
Miscellaneous	3,000	3,000	3,000							
*Support Requested from Hamilton County		175,000	175,000							
TOTAL SUPPORT/REVENUES	1,457,853	1,512,353	1,512,353							
EXPENDITURES FOR CURRENT OPERATIONS:										
Salaries Only (No Benefits)	1,061,464	1,065,120		336,500	230,880	91,700	659,080	186,680	219,360	406,040
Employee Health & Retirement Benefits	96,100	105,000		20,000	25,000	20,000	65,000	20,000	20,000	40,000
Employment Taxes, etc.	78,500	78,500		26,168	17,444	4,361	47,973	13,083	17,444	30,527
Professional Fees/Contract Service Payments	124,900	81,500			1,500		1,500	80,000		80,000
Supplies	11,300	6,750		250	250	1,000	1,500	5,000	250	5,250
Telephone		0					0			0
Postage and Shipping		0					0			0
Occupancy	1,500	1,500					0	1,500		1,500
Equipment Rental and Maintenance		0					0			0
Outside printing, art work, etc.		0					0			0
Local Transportation		0					0			0
Conferences, Conventions, etc.	16,000	15,500		5,000	5,000	2,000	12,000	2,000	1,500	3,500
Special Assistance to Individuals		0					0			0
Organization Dues		0					0			0
Awards and Grants		0					0			0
Fund Raising/Self-Support Activities	9,000	9,000					0		9,000	9,000
Insurance	17,000	19,000					0	19,000		19,000
Miscellaneous	13,000	13,000		2,600	2,600	2,600	7,800	2,600	2,600	5,200
Depreciation		0					0			0
National Dues/Support Payments		0					0			0
Equipment Purchases	9,650	9,650			9,650		9,650			0
TOTAL EXPENSES/EXPENDITURES	1,438,414	1,404,520		390,518	292,324	121,661	804,503	329,863	270,154	600,017
REVENUES OVER (UNDER) EXPENDITURES	19,439	107,833								

	Approved Budget 22-23	Proposal Fiscal Year 23-24	FY Projection 24 25
Income			
Individual Donors	$ 100,000.00	$ 78,500.00	$ 78,500.00
45 Grants			
4510 Foundation and Corporate Gifts			
Total 4510 Foundation and Corporate Gifts	$ 270,000.00	$ 285,000.00	$ 315,000.00
Total 4530 State Grants	$ 673,170.00	$ 778,353.00	$ 807,853.00
Total 4540 Local government grants	$ 105,000.00	$ 108,000.00	$ 208,000.00
Total 45 Grants	$ 1,048,170.00	$ 1,171,353.00	$ 1,330,853.00
Total 5 Investment Income	$ -	$ -	$ -
5800 Special events			
Total 5800 Special events	$ 110,000.00	$ 135,000.00	$ 135,000.00
6200 Other Income	$ 3,000.00	$ 3,000.00	$ 3,000.00
Total Income	$ 1,261,170.00	$ 1,387,853.00	$ 1,547,353.00
Expenses			
6560 Payroll Expenses			
Total Company Contributions	$ 12,000.00	$ 12,000.00	$ 12,000.00
Total Taxes	$ 72,000.00	$ 78,500.00	$ 78,500.00
Total 6560 Payroll Expenses	$ 84,000.00	$ 90,500.00	$ 90,500.00
Total 7220 Salaries & wages - other	$ 959,455.00	$ 1,061,464.72	$ 1,067,480.58
Total 7200 Salaries & related expenses	$ 1,043,455.00	$ 1,151,964.72	$ 1,159,780.58
7249 Taxes and Benefits			
Total 7270 Employee benefits - not pension	$ 84,000.00	$ 84,100.00	$ 84,100.00
Total 7249 Taxes and Benefits	$ 156,000.00	$ 84,100.00	$ 84,050.00
7500 Contract Labor			
Total 7510 Event Expenses	$ 40,000.00	$ 35,000.00	$ 35,000.00
Total 7540 Professional fees - Contracts Virtual CFO and Strategic Plan Costs	$ 54,800.00	$ 89,000.00	$ 89,000.00
Total 7500 Contract Labor	$ 94,800.00	$ 124,900.00	$ 124,900.00
8100 Non-personnel expenses			
Total 8101 Supplies	$ 9,500.00	$ 11,300.00	$ 11,300.00
Total 8160 Technology	$ 13,500.00	$ 14,650.00	$ 14,650.00
8570 Advertising expenses	$ 100.00	$ 500.00	$ 500.00
Total 8100 Non-personnel expenses	$ 31,100.00	$ 29,950.00	$ 28,950.00
8200 Occupancy expenses			
8213 Rent	$ 1,500.00	$ 1,500.00	$ 1,500.00
8521 General Insurance	$ 16,000.00	$ 17,000.00	$ 17,000.00
Total 8200 Occupancy expenses	$ 17,500.00	$ 18,500.00	$ 18,500.00
Total 8300 Travel & Meetings	$ 15,000.00	$ 16,000.00	$ 16,000.00
8500 Misc expenses			
Total 8540 Corporate Development	$ 6,000.00	$ 9,000.00	$ 9,000.00
Total 8500 Misc expenses	$ 7,000.00	$ 13,000.00	$ 13,000.00
Total Expenses	$ 1,284,804.00	$ 1,438,414.72	$ 1,445,180.58
Net Income	($ 23,634.00)	($ 50,561.72)	$ 102,172.42
Cash from Designations		$ 70,000.00	
		$ 19,438.28	

Other Information:

Captial Expentitures

Playroom Furniture	$ 25,000.00
Furniture	$ 5,000.00
Equipment	$ 5,000.00
Capital Expentitures Total	$ 35,000.00

TNCAC Funding 23 Cash on hand	$ 56,000.00

First Horizon Money Market (Payroll Tax Credit)	$ 75,000.00
First Horizon Savings Account	$ 186,303.00
Endowment	$ 182,000.00
Other Assets	$ 443,303.00

Program Beneficiary Statistics

(This should reflect total program count. Copy as needed for each program.)

Children's Advocacy Center of Hamilton County

(Name of Program)

Program Beneficiary Characteristics Clients/Patients/Recipients/Other		Fiscal 2024 Budget	Fiscal 2024 Projected	Fiscal 2025 Proposed Budget
1. Unduplicated Count of Program Beneficiaries	TOTAL	1,751	1,700	1,700
a. Total Continuing from Previous Fiscal Year				
b. Total New for the Year		1,751	1,700	1,700
c. Total Terminated During the Year				
2. Age Group	TOTAL	1,751	1,700	1,700
a. Infants-Under 5		628	600	600
b. Between 5 and 12		375	350	350
c. Between 13 and 17		253	250	250
d. Between 18 and 29				
e. Between 30 and 64		495	500	500
f. 65 and over				
g. Not Known				
3. Gender	TOTAL	1,751	1,700	1,700
a. Male		518	500	500
b. Female		738	700	700
c. Not Known/Other		495	500	500
4. Ethnic Background	TOTAL	1,751	1,700	1,700
a. White		644	600	600
b. Black		466	450	450
c. Hispanic		74	75	75
d. Oriental				
e. Other - Ethnic Minority		72	75	75
f. Not Known		495	500	500
5. Income Level	TOTAL	1,751	1,700	1,700
a. Below 4,999				
b. 5,000-7,499				
c. 7,500-9,999				
d. 10,000-14,999				
e. 15,000-19,999				
f. 20,000-29,999				
g. 30,000 and Over				
h. Not Known		1,751	1,700	1,700
6. Location of Residence	TOTAL	1,751	1,700	1,700
a. Hamilton County		1,613	1,600	1,600
b. Outside of Hamilton County		138	100	100
c. Not Known				

HAMILTON COUNTY, TENNESSEE
FISCAL YEAR 2025

Agency Name: Children's Advocacy Center of Hamilton County

1. Are the dollars Hamilton County appropriates to your agency designated for the benefit of a specific geographical segment of the community? NO

2. If the answer to question number 1 above is yes, please explain.

3. Please estimate the percentage of your services provided to the geographic area listed below:

Unincorporated County	35.0%
City of Chattanooga	35.0%
City of East Ridge	7.0%
City of Signal Mountain	1.0%
City of Red Bank	4.0%
City of Soddy Daisy	7.0%
City of Lakesite	0.0%
City of Walden	0.0%
City of Collegedale	5.0%
City of Ridgeside	0.0%
City of Lookout Mountain	1.0%
All areas outside of Hamilton County	5.0%
Total	100.0%

Schedule of Positions, Salaries & Wages

Confidential (for Hamilton County internal use only)

Children's Advocacy Center of Hamilton County

(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Board of Directors Title and/or Position	Name(s) Last Name, Initial	Part Time	#Years Emp	Emp. Covered by Retirement (a)	Current FY			Proposed FY		
					# Weeks Employed	Annual Salary	Budgeted Salary	# Weeks Employed	Annual Salary	Budgeted Salary
Board Chair	Behler, G	--		--						
Executive Board Member	McKenney, P	--		--						
Treasurer	Brown, K	--		--						
Outgoing Board Chair	Cooper, M	--		--						
Board Member	Carrion, C	--		--						
Board Member	Dimitru, M	--		--						
Board Member	Finch, C	--		--						
Board Member	Franklin, I	--		--						
Board Member	Hartung, M	--		--						
Board Member	Huff, M	--		--						
Board Member	Hudson, P	--		--						
Board Member	McConnell, K	--		--						
Board Member	Scruggs, G	--		--						
Board Member	Steward, T	--		--						
Board Member	Weathers, T	--		--						
Board Member	Hargis, R	--		--						
Board Member	Stapleton, M	--		--						
		--		--						
		--		--						
		--		--						

* If a position is changed from a part-time to a full-time position, show each as a separate position unit.
List positions in order of responsibility and include all staff and employees of agency in this schedule.
Non-professional employees performing similar services may be reported as a group.
(a.) Check if person is covered by retirement benefits.

Schedule of Positions, Salaries & Wages

Confidential (for Hamilton County internal use only)

Children's Advocacy Center of Hamilton County

(Name of Agency)

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

Organization Staff Members Title and/or Position	Name(s) Last Name, Initial	Part Time	#Years Emp	Emp. Covered by Retirement (a)	Current FY			Proposed FY		
					# Weeks Employed	Annual Salary	Budgeted Salary	# Weeks Employed	Annual Salary	Budgeted Salary
Executive Director	Pavlik McCallie, K	NO	9	YES	52	101,000	101,000	52	101,000	101,000
Director of External Affairs	Moore, L	NO	5	YES	52	90,000	90,000	52	90,000	90,000
Director of Intervention Services	Cook, S	NO	22	YES	52	85,000	85,000	52	85,000	85,000
Director of Clinical and Advocacy Services	Elligan, L	NO	30	YES	52	85,000	85,000	52	85,000	85,000
Forensic Interview Coordinator	Reed Brown, B	NO	14	YES	52	56,000	56,000	52	56,000	56,000
Family Services Coordinator	Turner, M	NO	19	YES	52	56,000	56,000	52	56,000	56,000
Family Advocate One	Johnson, C	NO	7	YES	52	46,500	46,500	52	46,500	46,500
Family Advocate Two	Britt, M	NO	1	NO	52	46,000	46,000	52	46,000	46,000
Lead Forensic Interviewer	Overby, C	NO	9	YES	52	46,200	46,200	52	48,000	48,000
Forensic Interviewer	Potter, M	NO	5	YES	52	43,680	43,680	52	45,000	45,000
Therapist One	Smith, C	NO	4	YES	52	52,000	52,000	52	52,000	52,000
Therapist Two	Middlebrooks, I	NO	1	NO	52	50,500	50,500	52	50,500	50,500
Nurse Practitioner	Haynes, A	NO	9	YES	52	85,700	85,700	52	87,000	87,000
Office Coordinator	Kelly, M	NO	1	NO	52	43,680	43,680	52	44,000	44,000
Donor Relations and Events Coordinator	Gunter, H	NO	5	YES	52	43,680	43,680	52	44,000	44,000
Grants Coordinator	Davis, S	NO	2	NO	52	42,000	42,000	52	44,000	44,000
Client Records Specialist	Blair, J	NO	18	YES	52	42,000	42,000	52	45,000	45,000
Education and Marketing Specialist	Looney, M	NO	4	NO	52	43,680	43,680	52	44,000	44,000
		--		--						
		--		--						

* If a position is changed from a part-time to a full-time position, show each as a separate position unit.
List positions in order of responsibility and include all staff and employees of agency in this schedule.
Non-professional employees performing similar services may be reported as a group.
(a.) Check if person is covered by retirement benefits.

AGENCY: Children's Advocacy Center of Hamilton County

AWARDS AND GRANTS FROM GOVERNMENTAL AGENCIES CITY/COUNTY/STATE/FEDERAL

	PROGRAM/PROJECT TITLE	NAME OF SOURCE	FOR HOW LONG?	LAST YEAR	THIS YEAR	NEXT YEAR
1	Dept Children's Services: Colocation	DCS	13	62,400	62,400	62,400
2	Dept Children's Services: SSBG	DCS	30	42,500	42,500	42,500
3	Dept of Children's Services: CBCAP	DCS	13	50,000	50,000	50,000
4	Dept of Children's Services: Forensic Interview	DCS	25	70,000	70,000	70,000
5	Dept of Children Services: CAC Admin	DCS	25	52,000	52,000	52,000
6	VOCA: Therapy and Advocacy for Children	VOCA	25	141,953	106,465	79,849
7	Tenn Chapter of CACs Medical Program	TNCAC	1	56,638	59,000	60,000
8	Tenn Chapter of CACs Technology and Salaries	TNCAC	1	0	100,910	100,910
9	National Children's Alliance: Program Improvement	NCA	2	49,000	50,000	0
10	National Children's Alliance: Human Trafficking	NCA	1	0	70,000	0
11	City of Chattanooga: Forensic Interviewing	City of Chattanooga	11	68,000	68,000	68,000
12						
13						
14						
15						
16						
17						
18						
	Total Fees From Governmental Agencies			592,491	731,275	585,659

ALL FINANCIAL INFORMATION ROUNDED TO NEAREST DOLLAR

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
401 W. PEACHTREE ST. NW
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: OCT 26 1995

THE CHILDRENS ADVOCACY CENTER OF
HAMILTON COUNTY INC
PO BOX 6186
CHATTANOOGA, TN 37401

Employer Identification Number:
58-1953669
Case Number:
585289009
Contact Person:
ROBERTA VAN METER
Contact Telephone Number:
(404) 331-0185
Our Letter Dated:
August 9, 1991
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

District Director

Tre Hargett
Secretary of State

Division of Business Services
Department of State
State of Tennessee

312 Rosa L. Parks AVE, 6th FL
Nashville, TN 37243-1102

KRISTEN PAVLIK MCCALLIE
5705 UPTAIN RD
CHATTANOOGA, TN 37411

February 27, 2024

Request Type: Certificate of Existence/Authorization
Request #: 0570731

Issuance Date: 02/27/2024
Copies Requested: 1

Document Receipt

Receipt # : 008707467	Filing Fee:	$20.00
Payment-Credit Card - State Payment Center - CC #: 3868468340		$20.00

Regarding:	THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.		
Filing Type:	Nonprofit Corporation - Domestic	Control # :	232751
Formation/Qualification Date:	09/18/1990	Date Formed:	09/18/1990
Status:	Active	Formation Locale:	TENNESSEE
Duration Term:	Perpetual	Inactive Date:	
Business County:	HAMILTON COUNTY		

CERTIFICATE OF EXISTENCE

I, Tre Hargett, Secretary of State of the State of Tennessee, do hereby certify that effective as of the issuance date noted above

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

* is a Corporation duly incorporated under the law of this State with a date of incorporation and duration as given above;

* has paid all fees, interest, taxes and penalties owed to this State (as reflected in the records of the Secretary of State and the Department of Revenue) which affect the existence/authorization of the business;

* has filed the most recent annual report required with this office;

* has appointed a registered agent and registered office in this State;

* has not filed Articles of Dissolution or Articles of Termination. A decree of judicial dissolution has not been filed.

Tre Hargett
Secretary of State

Processed By: Cert Web User

Verification #: 065941225

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2023

JOHNSON, MURPHEY & WRIGHT, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA, TENNESSEE

I. INTRODUCTORY SECTION

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
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June 30, 2023

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II. FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Children's Advocacy Center of Hamilton County, Inc.

Opinion

We have audited the accompanying financial statements of The Children's Advocacy Center of Hamilton County, Inc., which comprise the Statement of Financial Position as of June 30, 2023, 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 financial statements referred to above present fairly, in all material respects, the financial position of The Children's Advocacy Center of Hamilton County, Inc. as of June 30, 2023, 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 Children's Advocacy Center of Hamilton County, 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 The Children's Advocacy Center of Hamilton County, 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 misstatements, 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 judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement 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 Children's Advocacy Center of Hamilton County, 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Children's Advocacy Center of Hamilton County, 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 Supplemental Information 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Johnson, Murphey & Wright, P.C.

Chattanooga, Tennessee
October 12, 2023

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Financial Position
June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
Current assets			
Cash	$ 420,670	$ 78,231	$ 498,901
Investments	11,035	176,785	187,820
Accounts receivable	1,398	-	1,398
Grants receivable	208,663	-	208,663
Total current assets	641,766	255,016	896,782
Non-current assets			
Property and equipment - net	34,107	-	34,107
TOTAL ASSETS	$ 675,873	$ 255,016	$ 930,889
LIABILITIES AND NET ASSETS			
Liabilities			
Current liabilities			
Accrued liabilities	$ 20,996	$ -	$ 20,996
Unearned revenue	121,338	-	121,338
Total current liabilities	142,334	-	142,334
Net assets			
Without donor restrictions	533,539	-	533,539
With donor restrictions	-	255,016	255,016
Total net assets	533,539	255,016	788,555
TOTAL LIABILITIES AND NET ASSETS	$ 675,873	$ 255,016	$ 930,889

The accompanying notes are an integral part of the financial statements.

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Activities
Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND OTHER SUPPORT			
General contributions	$ 51,226	$ -	$ 51,226
Grant income	973,809	35,000	1,008,809
Court fees	23,032	-	23,032
Investment return, net	7,386	-	7,386
Fund-raising	159,293	-	159,293
Other revenue	7,221	-	7,221
Net assets released from restrictions:			
Satisfaction of program restrictions	64,269	(64,269)	-
Total revenues, gains and other support	1,286,236	(29,269)	1,256,967
EXPENSES			
Program service			
Children's Advocacy Center	1,012,749	-	1,012,749
Supporting services			
Management and general	68,793	-	68,793
Fund-raising	248,477	-	248,477
Total supporting services	317,270	-	317,270
Total expenses	1,330,019	-	1,330,019
Change in net assets	(43,783)	(29,269)	(73,052)
Net assets - beginning	577,322	284,285	861,607
Net assets - end	$ 533,539	$ 255,016	$ 788,555

The accompanying notes are an integral part of the financial statements.

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Cash Flows
Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ (73,052)
Adjustments to reconcile net increase to net cash provided by operating activities:	
Depreciation	13,644
Net realized and unrealized (gains) on investments	(5,091)
Net (increase) decrease in accounts receivable	(1,398)
Net (increase) decrease in grants receivable	(78,624)
Net increase (decrease) in accounts payable	(892)
Net increase (decrease) in accrued liabilities	(261)
Net increase (decrease) in unearned revenue	121,338
Total adjustments	48,716
Net cash provided (used) by operating activities	(24,336)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of furniture and equipment	(26,724)
Net increase (decrease) in cash	(51,060)
Cash - beginning	549,961
Cash - end	$ 498,901

The accompanying notes are an integral part of the financial statements.

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Service	Supporting Services		
	Children's Advocacy Center	Management and General	Fund-Raising	Total Expenses
EXPENSES				
Salaries	$ 722,239	$ 32,113	$ 151,900	$ 906,252
Payroll taxes	55,186	2,434	11,672	69,292
Retirement	8,187	183	2,141	10,511
Health insurance	48,928	2,176	10,987	62,091
Background checks	169	37	-	206
Bank charges	4,033	-	-	4,033
Corporate development	11,804	-	2,288	14,092
Depreciation	13,644	-	-	13,644
Dues and subscriptions	1,818	-	-	1,818
Fundraising fees	929	-	43,534	44,463
Insurance	6,415	17,038	-	23,453
Occupancy	3,434	-	-	3,434
Postage and printing	1,924	26	14	1,964
Professional services	47,834	13,115	4,995	65,944
Program awareness	4,312	-	1,070	5,382
Reimbursements	1,609	838	200	2,647
Supplies and equipment	43,759	265	17,910	61,934
Telephone and internet	4,980	-	-	4,980
Training and travel	31,545	568	1,766	33,879
Total expenses	$1,012,749	$ 68,793	$ 248,477	$1,330,019

The accompanying notes are an integral part of the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

A. Nature of Activities

The Children's Advocacy Center of Hamilton County, Inc. is dedicated to serving those affected by alleged child abuse or neglect by offering help, hope, and healing. Grant income and contributions are the Entity's major sources of revenue.

B. Basis of Presentation - Net Asset Accounting

The Entity follows the recommendations of the Financial Accounting Standards Board (FASB) ASC 958-205-05-6. The Entity is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Net assets without donor restrictions are available for use in general operations and are not subject to donor or grantor restrictions. The Board of Directors can designate, from net assets without donor restrictions, net assets for a specific purpose. The Entity reports contributions restricted by donors, including property and equipment, as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

C. Basis of Accounting

The financial statements are prepared on the accrual basis of accounting and in accordance with the AICPA Audit and Accounting Guide, *Not-for-Profit Organizations*, and Financial Accounting Standards Board (FASB) ASC 958-205-05-6. The Entity recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

The Entity follows FASB ASC Topic 606, *Revenue from Contracts with Customers*, which establishes a contract and control-based revenue recognition model, a basis for deciding when revenue is recognized over time or at a point in time, and expands disclosures about revenue.

D. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Entity considers all unrestricted highly liquid investments purchased with a maturity date of three months or less to be cash equivalents.

E. Investments

Investments are carried at fair value, determined based on quoted market prices or estimated values provided by external investment managers or other sources. Realized and unrealized gains and losses are reflected within investment return, net, in the Statement of Activities. Donated investments are reflected as contributions at their market value at the date of receipt. In accordance with FASB 958-225-45-6, investment gains and income whose restrictions are met in the same reporting period are reported as support in net assets without donor restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fair Value Measurement

The Entity adopted the provisions of ASC 820-10-50 applicable to financial assets and liabilities, as well as for other non-financial assets and liabilities that are carried at fair value on a recurring basis. Adoption of the provisions of ASC 820-10-50 did not have an impact on the measurement of the Entity's financial assets and liabilities but did result in additional disclosure contained in the footnotes herein.

G. Prepayment of Expenses

Expenses extending over more than one accounting period are expensed in the accounting period in which it was paid.

H. Promises to Give

Unconditional promises to give 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 fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. At year-end, there were no promises to give.

I. Inventory

Supplies are expensed when they are purchased, therefore, no inventory is maintained.

J. Leases

The Entity has adopted Accounting Standards Update (ASU) No. 2016-02, *Leases*, which requires lessees to recognize leases on the Statement of Financial Position and disclose key information about leasing arrangements. At year-end, the Entity did not have any leases to disclose.

K. Property and Equipment

Property and equipment are valued at cost, if purchased, or fair value if contributed. The expenses for equipment in excess of $1,000 are capitalized. Minor repairs and maintenance are expensed as incurred and additions and improvements that significantly extend the life of assets are depreciated over the remaining useful lives of the related fixed asset. At the time that assets are retired or disposed of, costs and accumulated depreciation are eliminated from the related accounts and gain or loss, if any, is credited or charged to income. Depreciation is computed on the straight-line method over the estimated useful lives of the assets as follows:

Office equipment	3-10 years
Video equipment	5 years

L. Compensated Absences

Any unused vacation or sick leave expires at year-end, therefore, there is no accrual of a liability for future benefits.

M. Unearned Revenues

Unearned revenues consist of funds from the Children's Advocacy Centers of Tennessee received prior to year-end for the following year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. In-kind Contributions

Contributed nonfinancial assets, including donated professional services, donated equipment, and other in-kind contributions, are recorded at the fair value of the goods or services received. The Entity does not sell donated gifts-in-kind. In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program and supporting services; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. No significant contributions of such goods or services were received during the year.

O. Methods Used for Allocation of Expenses Among Functions

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, payroll taxes, retirement, and health insurance, which are allocated on the basis of estimates of time and effort.

P. Description of Program and Supporting Services

Children's Advocacy Center

Dedicated to serving those affected by alleged child abuse in a "child's office" by facilitating the teamwork essential for effective intervention and healing.

Management and General

Includes the functions necessary to ensure an adequate working environment; provide coordination and articulation of the Entity's programs; and manage the functioning of the Board of Directors and financial and budgetary responsibilities.

Fund-raising

Provides the structure necessary to encourage and secure financial support from individuals, foundations, and corporations.

Q. Advertising

Advertising costs are expensed as incurred.

R. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

S. Uncertain Tax Position

The Entity 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 examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefits are estimated based on the cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. Tax positions for the Entity include, but are not limited to, the tax-exempt status and determination of whether income is subject to unrelated business income tax. Based on its evaluation, the Entity has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The Entity's evaluation was performed for tax years ended June 30, 2020 through June 30, 2023, for Federal income tax, the years that remain subject to examination by major jurisdictions as of June 30, 2023.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Non-profit Entity

The Entity is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from Federal income taxes on related income pursuant to Section 501 of the Code.

U. Events Occurring after Reporting Date

The Entity has evaluated events and transactions that occurred between June 30, 2023, and October 12, 2023, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Entity's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash	$ 498,901
Investments	187,820
Accounts receivable	1,398
Grants receivable	208,663
Total financial assets	896,782
Less: net assets with donor restrictions	(255,016)
Financial assets available to meet cash needs for general expenditures within one year	$ 641,766

As part of the Entity's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Entity maintains resources to meet any donor-imposed restrictions, which makes those resources unavailable for general expenditures.

The Entity's endowment funds consist of a donor-restricted endowment. Income from the donor-restricted endowment is not restricted for a specific purpose and can be appropriated by the Board of Directors at their discretion.

The Entity may receive contributions and promises to give that are restricted by donors, and considers contributions restricted for programs that are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. The Entity manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

NOTE 3 - CASH AND CASH CREDIT RISK

At June 30, 2023, the carrying amount of cash was $498,901 and the bank balance was $510,099. FDIC insures balances up to $250,000 per bank. At year-end, $10,999 was in excess of FDIC limits.

NOTE 4 - INVESTMENTS

Investments at June 30, 2023, are held at the Community Foundation of Greater Chattanooga for the benefit of The Children's Advocacy Center of Hamilton County, Inc. (Entity). The Community Foundation investments are the property of the Entity and may be commingled with other funds held by the Community Foundation. The Entity has ultimate authority and control over all the investments; however, some funds may be designated or have donor-imposed restrictions. Designations of donor-imposed restrictions are honored by the Entity. The Entity receives quarterly statements from the Community Foundation, and recognizes income from the investments at that time. A breakdown of securities by type is unavailable. These investments are subject to market risk and are stated at fair value as follows:

	Cost	Fair Value	Net Unrealized Appreciation (Loss)
Equity securities	*	$ 187,820	$ -

*Cost information not available.

NOTE 5 - FAIR VALUE MEASUREMENT

ASC 820-10-50 defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the assets or liability or, in the absence of a principal market the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Fund has the ability to access.
2) Level 2 inputs are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.
3) Level 3 are unobservable inputs for the assets or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the assets or liability. (The unobservable inputs should be developed based on the best information available in the circumstances and may include the Entity's own data.)

The following table presents the fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2023.

	Level 1	Level 2	Level 3	Total
Investments	$ -	$ 187,820	$ -	$ 187,820

NOTE 6 - GRANTS RECEIVABLE

Grants receivable at June 30, 2023, are as follows:

State of Tennessee	$ 71,326
Children's Advocacy Centers of Tennessee	121,338
Hamilton County	1,999
Johnny Majors Memorial Foundation	4,000
Environmental Solutions Group	10,000
Total	$ 208,663

Based on subsequent collections and prior grants receivable collection history, an allowance for doubtful accounts was not considered necessary.

NOTE 7 - PROPERTY AND EQUIPMENT - NET

Changes in the fixed assets for the year ended June 30, 2023, were as follows:

	Balance 06-30-22	Additions	Deletions	Balance 06-30-23
Office equipment	$ 114,384	$ 20,274	$ (28,665)	$ 105,993
Video equipment	21,506	6,450	(5,000)	22,956
	135,890	26,724	(33,665)	128,949
Accumulated depreciation	(114,863)	(13,644)	33,665	(94,842)
Total	$ 21,027	$ 13,080	$ -	$ 34,107

Depreciation expense was $13,644 for the year ended June 30, 2023.

NOTE 8 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are subject to the following purpose restrictions:

Endowment: The original instructions of the donor require the principal must remain intact and be invested. Any income gained on the principal amount may be spent at the Entity's discretion.	$ 176,785
Ann Cook Charitable Foundation for clinical support	55,522
Warren Family Foundation for forensic interview salaries	22,709
Total	$ 255,016

NOTE 9 - GRANT INCOME

The Entity recognized grant income during the year ended June 30, 2023, from the following:

Tennessee Children's Advocacy Center	$ 56,027
City of Chattanooga	84,525
Tennessee Department of Children's Services	277,300
Tennessee Department of Finance and Administration:	
Office of Criminal Justice Programs - VOCA	173,746
State of Tennessee	159,900
United Way	25,525
Unum	40,000
VW Foundation	20,000
Pepsi Foundation	1,800
Warren Family Foundation	35,000
Community Foundation	16,500
Miscellaneous foundations	118,486
Total	$1,008,809

NOTE 10 - RETIREMENT PLAN

The Entity has implemented a defined contribution plan covering all full-time employees with at least twelve months of service. The Entity matches employee contributions up to 2% of each participant's compensation. Pension plan expenses for the year totaled $10,511.

NOTE 11 - FUNDING

The Entity is dependent on grants and contributions from certain agencies and private donors to fund its programs. If these funds were reduced, there would be a reduction in the services provided.

NOTE 12 - COMMERCIAL INSURANCE

It is the policy of the Entity to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, and employee health. Settled claims have not exceeded this commercial coverage in the past year.

NOTE 13 - ENDOWMENT

The Entity's endowment consists of donor restricted endowment funds. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

NOTE 13 - ENDOWMENT (Continued)

Interpretation of Relevant Law

The Entity is subject to the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Directors appropriates such amounts for expenditure. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Directors of the Entity has interpreted the UPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Entity considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Entity has interpreted the UPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law.

Additionally, in accordance with the UPMIFA, the Entity considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) the duration and preservation of the fund,
(2) the purposes of the organization and the donor-restricted endowment fund,
(3) general economic conditions,
(4) the possible effect of inflation and deflation,
(5) the expected total return from income and the appreciation of investments,
(6) other resources of the organization and
(7) the investment policies of the Entity.

Underwater Endowment Funds

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the UPMIFA requires the Entity to retain as a fund of perpetual duration. Deficiencies of this nature did not exist during the year.

Return Objectives and Risk Parameters

The Entity has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. The investment manager is to pursue a conservative investment management philosophy in the handling of this portfolio. Both fixed income securities and common stocks are appropriate for inclusion in the portfolio. The asset mix will seek to achieve an approximate balance between fixed income investments and growth investments. Over a full market cycle this mix of assets should result in an investment return of 5% per year. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Entity relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Entity targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

NOTE 13 - ENDOWMENT (Continued)

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Entity has a policy of appropriating for distribution all the earnings of the endowment fund.

Endowment Net Asset Composition by Type of Fund

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	$ -	$ -	$ -
Donor-restricted endowment funds	-	176,785	176,785
Total funds	$ -	$ 176,785	$ 176,785

Reconciliation of the Beginning and Ending Balances of the Endowment in Total and by Net Asset Class

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	$ -	$ 176,785	$ 176,785
Investment return, net	-	-	-
Contributions	-	-	-
Appropriation of endowment assets	-	-	-
Other changes	-	-	-
Endowment net assets, end of year	$ -	$ 176,785	$ 176,785

Description of Amounts Classified as Net Assets with Donor Restrictions (Endowment Only)

Original donor-restricted endowment gift amount and amounts required to be retained by donor	$ 176,785
Term endowment funds	-
Accumulated investment gains on endowment funds:	
Without purpose restrictions	-
With purpose restrictions	-
Total endowment funds classified as net assets with donor restrictions	$ 176,785

SUPPLEMENTAL INFORMATION

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Comparative Schedule of Financial Position
June 30, 2023 and 2022

	2023	2022
ASSETS		
Current assets		
Cash	$ 498,901	$ 549,961
Investments	187,820	182,729
Accounts receivable	1,398	-
Grants receivable	208,663	130,039
Total current assets	896,782	862,729
Non-current assets		
Property and equipment - net	34,107	21,027
TOTAL ASSETS	$ 930,889	$ 883,756
LIABILITIES AND NET ASSETS		
Liabilities		
Current liabilities		
Accounts payable	$ -	$ 892
Accrued liabilities	20,996	21,257
Unearned revenue	121,338	-
Total current liabilities	142,334	22,149
Net assets		
Without donor restrictions	533,539	577,322
With donor restrictions	255,016	284,285
Total net assets	788,555	861,607
TOTAL LIABILITIES AND NET ASSETS	$ 930,889	$ 883,756

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Comparative Schedule of Activities
Years Ended June 30, 2023 and 2022

	2023	2022
REVENUES, GAINS AND OTHER SUPPORT		
General contributions	$ 51,226	$ 211,447
Grant income	1,008,809	928,976
Court fees	23,032	25,612
Investment return, net	7,386	(24,181)
Fund-raising	159,293	94,538
Paycheck Protection Program	-	148,432
Other revenue	7,221	75,851
Total revenues, gains and other support	1,256,967	1,460,675
EXPENSES		
Program service		
Children's Advocacy Center	1,012,749	830,105
Supporting services		
Management and general	68,793	128,367
Fund-raising	248,477	182,044
Total supporting services	317,270	310,411
Total expenses	1,330,019	1,140,516
Change in net assets	(73,052)	320,159
Net assets - beginning	861,607	541,448
Net assets - end	$ 788,555	$ 861,607

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Comparative Schedule of Functional Expenses
Years Ended June 30, 2023 and 2022

	Program Service	Supporting Services			
	Children's Advocacy Center	Management and General	Fund-Raising	2023 Total	2022 Total
EXPENSES					
Salaries	$ 722,239	$ 32,113	$ 151,900	$ 906,252	$ 764,044
Payroll taxes	55,186	2,434	11,672	69,292	64,035
Retirement	8,187	183	2,141	10,511	11,722
Health insurance	48,928	2,176	10,987	62,091	69,543
Background checks	169	37	-	206	89
Bank charges	4,033	-	-	4,033	1,002
Corporate development	11,804	-	2,288	14,092	7,745
Depreciation	13,644	-	-	13,644	14,348
Dues and subscriptions	1,818	-	-	1,818	3,359
Fundraising fees	929	-	43,534	44,463	23,339
Insurance	6,415	17,038	-	23,453	21,406
Miscellaneous	-	-	-	-	428
Occupancy	3,434	-	-	3,434	30,949
Postage and printing	1,924	26	14	1,964	2,397
Professional services	47,834	13,115	4,995	65,944	58,351
Program awareness	4,312	-	1,070	5,382	1,050
Reimbursements	1,609	838	200	2,647	-
Supplies and equipment	43,759	265	17,910	61,934	51,682
Repairs and maintenance	-	-	-	-	104
Telephone and internet	4,980	-	-	4,980	2,542
Training and travel	31,545	568	1,766	33,879	12,381
Total expenses	$1,012,749	$ 68,793	$ 248,477	$1,330,019	$1,140,516

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2022

JOHNSON, MURPHEY & WRIGHT, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA, TENNESSEE

I. INTRODUCTORY SECTION

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
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June 30, 2022

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II. FINANCIAL SECTION

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Members
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Public Accountants

Paul Johnson, III, CPA

Brian T. Wright, CPA

Marianne Greene, CPA

Stuart Johnson, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Children's Advocacy Center of Hamilton County, Inc.

Opinion

We have audited the accompanying financial statements of The Children's Advocacy Center of Hamilton County, Inc., which comprise the Statement of Financial Position as of June 30, 2022, 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 financial statements referred to above present fairly, in all material respects, the financial position of The Children's Advocacy Center of Hamilton County, Inc. as of June 30, 2022, 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 Children's Advocacy Center of Hamilton County, 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 The Children's Advocacy Center of Hamilton County, 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 misstatements, 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement 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 Children's Advocacy Center of Hamilton County, 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Children's Advocacy Center of Hamilton County, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Information 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Johnson, Murphey & Wright, P.C.

Chattanooga, Tennessee
December 22, 2022

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Financial Position
June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
Current assets			
Cash	$ 442,461	$ 107,500	$ 549,961
Investments	5,944	176,785	182,729
Grants receivable	130,039	-	130,039
Total current assets	578,444	284,285	862,729
Non-current assets			
Property and equipment - net	21,027	-	21,027
TOTAL ASSETS	$ 599,471	$ 284,285	$ 883,756
LIABILITIES AND NET ASSETS			
Liabilities			
Current liabilities			
Accounts payable	$ 892	$ -	$ 892
Accrued liabilities	21,257	-	21,257
Total current liabilities	22,149	-	22,149
Net assets			
Without donor restrictions	577,322	-	577,322
With donor restrictions	-	284,285	284,285
Total net assets	577,322	284,285	861,607
TOTAL LIABILITIES AND NET ASSETS	$ 599,471	$ 284,285	$ 883,756

The accompanying notes are an integral part of the financial statements.

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Activities
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND OTHER SUPPORT			
General contributions	$ 211,447	$ -	$ 211,447
Grant income	821,476	107,500	928,976
Court fees	25,612	-	25,612
Investment return, net	(24,181)	-	(24,181)
Fund-raising	94,538	-	94,538
Paycheck Protection Program	148,432	-	148,432
Other revenue	75,851	-	75,851
Net assets released from restrictions:			
Satisfaction of program restrictions	75,000	(75,000)	-
Total revenues, gains and other support	1,428,175	32,500	1,460,675
EXPENSES			
Program service			
Children's Advocacy Center	830,105	-	830,105
Supporting services			
Management and general	128,367	-	128,367
Fund-raising	182,044	-	182,044
Total supporting services	310,411	-	310,411
Total expenses	1,140,516	-	1,140,516
Change in net assets	287,659	32,500	320,159
Net assets - beginning	289,663	251,785	541,448
Net assets - end	$ 577,322	$ 284,285	$ 861,607

The accompanying notes are an integral part of the financial statements.

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Cash Flows
Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ 320,159
Adjustments to reconcile net increase to net cash provided by operating activities:	
Depreciation	14,348
Loan forgiveness	(148,432)
Net realized and unrealized (gains) losses on investments	24,218
Net (increase) decrease in grants receivable	(24,835)
Net increase (decrease) in accounts payable	(579)
Net increase (decrease) in accrued liabilities	(72,441)
Net increase (decrease) in unearned revenue	(12,940)
Total adjustments	(220,661)
Net cash provided (used) by operating activities	99,498
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of equipment	(7,369)
Net increase (decrease) in cash	92,129
Cash - beginning	457,832
Cash - end	$ 549,961

The accompanying notes are an integral part of the financial statements.

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Functional Expenses
Year Ended June 30, 2022

	Program Service	Supporting Services		
	Children's Advocacy Center	Management and General	Fund-Raising	Total Expenses
EXPENSES				
Salaries	$ 550,082	$ 96,292	$ 117,670	$ 764,044
Payroll taxes	47,616	7,389	9,030	64,035
Retirement	9,420	718	1,584	11,722
Health insurance	51,112	7,244	11,187	69,543
Background checks	89	-	-	89
Bank charges	1,002	-	-	1,002
Corporate development	6,422	-	1,323	7,745
Depreciation	14,348	-	-	14,348
Dues and subscriptions	2,399	600	360	3,359
Fundraising fees	-	-	23,339	23,339
Insurance	20,769	637	-	21,406
Miscellaneous	428	-	-	428
Occupancy	30,891	-	58	30,949
Office supplies	3,289	-	-	3,289
Postage and printing	1,701	-	696	2,397
Professional services	52,784	-	5,567	58,351
Program awareness	475	-	575	1,050
Program supplies and equipment	23,847	15,213	9,333	48,393
Repair and maintenance	104	-	-	104
Telephone and internet	2,542	-	-	2,542
Training and travel	10,785	274	1,322	12,381
Total expenses	$ 830,105	$ 128,367	$ 182,044	$1,140,516

The accompanying notes are an integral part of the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

A. Nature of Activities

The Children's Advocacy Center of Hamilton County, Inc. is dedicated to serving those affected by alleged child abuse or neglect by offering help, hope, and healing. Grant income and contributions are the Entity's major sources of revenue.

B. Basis of Presentation - Net Asset Accounting

The Entity follows the recommendations of the Financial Accounting Standards Board (FASB) ASC 958-205-05-6. The Entity is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Net assets without donor restrictions are available for use in general operations and are not subject to donor or grantor restrictions. The Board of Directors can designate, from net assets without donor restrictions, net assets for a specific purpose. The Entity reports contributions restricted by donors, including property and equipment, as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

C. Basis of Accounting

The financial statements are prepared on the accrual basis of accounting and in accordance with the AICPA Audit and Accounting Guide, *Not-for-Profit Organizations*, and Financial Accounting Standards Board (FASB) ASC 958-205-05-6. The Entity recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

The Entity follows FASB ASC Topic 606, *Revenue from Contracts with Customers*, which establishes a contract and control-based revenue recognition model, a basis for deciding when revenue is recognized over time or at a point in time, and expands disclosures about revenue.

D. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Entity considers all unrestricted highly liquid investments purchased with a maturity date of three months or less to be cash equivalents.

E. Investments

Investments are carried at fair value, determined based on quoted market prices or estimated values provided by external investment managers or other sources. Realized and unrealized gains and losses are reflected within investment return, net, in the Statement of Activities. Donated investments are reflected as contributions at their market value at the date of receipt. In accordance with FASB 958-225-45-6, investment gains and income whose restrictions are met in the same reporting period are reported as support in net assets without donor restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fair Value Measurement

The Entity adopted the provisions of ASC 820-10-50 applicable to financial assets and liabilities, as well as for other non-financial assets and liabilities that are carried at fair value on a recurring basis. Adoption of the provisions of ASC 820-10-50 did not have an impact on the measurement of the Entity's financial assets and liabilities but did result in additional disclosure contained in the footnotes herein.

G. Prepayment of Expenses

Expenses extending over more than one accounting period are expensed in the accounting period in which it was paid.

H. Promises to Give

Unconditional promises to give 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 fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. At year-end, there were no promises to give.

I. Inventory

Supplies are expensed when they are purchased, therefore, no inventory is maintained.

J. Property and Equipment

Property and equipment are valued at cost, if purchased, or fair value if contributed. The expenses for equipment in excess of $1,000 are capitalized. Minor repairs and maintenance are expensed as incurred and additions and improvements that significantly extend the life of assets are depreciated over the remaining useful lives of the related fixed asset. At the time that assets are retired or disposed of, costs and accumulated depreciation are eliminated from the related accounts and gain or loss, if any, is credited or charged to income. Depreciation is computed on the straight-line method over the estimated useful lives of the assets as follows:

Office equipment	3-10 years
Video equipment	5 years

K. Compensated Absences

Any unused vacation or sick leave expires at year-end, therefore, there is no accrual of a liability for future benefits.

L. Unearned Revenues

The Entity had no unearned revenues received prior to year-end for the following year.

M. In-kind Contributions

Contributed nonfinancial assets, including donated professional services, donated equipment, and other in-kind contributions, are recorded at the fair value of the goods or services received. The Entity does not sell donated gifts-in-kind. In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program and supporting services; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. No significant contributions of such goods or services were received during the year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Methods Used for Allocation of Expenses Among Functions

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, payroll taxes, and retirement, which are allocated on the basis of estimates of time and effort.

O. Description of Program and Supporting Services

Children's Advocacy Center

Dedicated to serving those affected by alleged child abuse in a "child's office" by facilitating the teamwork essential for effective intervention and healing.

Management and General

Includes the functions necessary to ensure an adequate working environment; provide coordination and articulation of the Entity's programs; and manage the functioning of the Board of Directors and financial and budgetary responsibilities.

Fund-raising

Provides the structure necessary to encourage and secure financial support from individuals, foundations, and corporations.

P. Advertising

Advertising costs are expensed as incurred.

Q. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

R. Uncertain Tax Position

The Entity 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 examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefits are estimated based on the cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. Tax positions for the Entity include, but are not limited to, the tax-exempt status and determination of whether income is subject to unrelated business income tax. Based on its evaluation, the Entity has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The Entity's evaluation was performed for tax years ended June 30, 2019 through June 30, 2022, for Federal income tax, the years that remain subject to examination by major jurisdictions as of June 30, 2022.

S. Non-profit Entity

The Entity is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from Federal income taxes on related income pursuant to Section 501 of the Code.

T. Events Occurring after Reporting Date

The Entity has evaluated events and transactions that occurred between June 30, 2022, and December 22, 2022, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Entity's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash	$ 549,961
Investments	182,729
Grants receivable	130,039
Total financial assets	862,729
Less: net assets with donor restrictions	(284,285)
Financial assets available to meet cash needs for general expenditures within one year	$ 578,444

As part of the Entity's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Entity maintains resources to meet any donor-imposed restrictions, which makes those resources unavailable for general expenditures.

The Entity's endowment funds consist of a donor-restricted endowment. Income from the donor-restricted endowment is not restricted for a specific purpose and can be appropriated by the Board of Directors at their discretion.

The Entity may receive contributions and promises to give that are restricted by donors, and considers contributions restricted for programs that are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures. The Entity manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

NOTE 3 - CASH AND CASH CREDIT RISK

At June 30, 2022, the carrying amount of cash was $549,961 and the bank balance was $553,476. FDIC insures balances up to $250,000 per bank. At year-end, $66,573 was in excess of FDIC limits.

NOTE 4 - INVESTMENTS

Investments at June 30, 2022, are held at the Community Foundation of Greater Chattanooga for the benefit of The Children's Advocacy Center of Hamilton County, Inc. (Entity). The Community Foundation investments are the property of the Entity and may be commingled with other funds held by the Community Foundation. The Entity has ultimate authority and control over all the investments; however, some funds may be designated or have donor-imposed restrictions. Designations of donor-imposed restrictions are honored by the Entity. The Entity receives quarterly statements from the Community Foundation, and recognizes income from the investments at that time. A breakdown of securities by type is unavailable. These investments are subject to market risk and are stated at fair value as follows:

	Cost	Fair Value	Net Unrealized Appreciation (Loss)
Equity securities	*	$ 182,729	$ -

*Cost information not available.

NOTE 5 - FAIR VALUE MEASUREMENT

ASC 820-10-50 defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the assets or liability or, in the absence of a principal market the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Fund has the ability to access.
2) Level 2 inputs are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.
3) Level 3 are unobservable inputs for the assets or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the assets or liability. (The unobservable inputs should be developed based on the best information available in the circumstances and may include the Entity's own data.)

The following table presents the fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2022.

	Level 1	Level 2	Level 3	Total
Investments	$ -	$ 182,729	$ -	$ 182,729

NOTE 6 - GRANTS RECEIVABLE

Grants receivable at June 30, 2022, are as follows:

State of Tennessee	$ 109,114
City of Chattanooga	15,925
Blue Cross Blue Shield	5,000
Total	$ 130,039

Based on subsequent collections and prior grants receivable collection history, an allowance for doubtful accounts was not considered necessary.

NOTE 7 - PROPERTY AND EQUIPMENT - NET

Changes in the fixed assets for the year ended June 30, 2022, were as follows:

	Balance 06-30-21	Additions	Deletions	Balance 06-30-22
Office equipment	$ 107,015	$ 7,369	$ -	$ 114,384
Video equipment	21,506	-	-	21,506
	128,521	7,369	-	135,890
Accumulated depreciation	(100,515)	(14,348)	-	(114,863)
Total	$ 28,006	$(6,979)	$ -	$ 21,027

Depreciation expense was $14,348 for the year ended June 30, 2022.

NOTE 8 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are subject to the following purpose restrictions:

Endowment: The original instructions of the donor require the principal must remain intact and be invested. Any income gained on the principal amount may be spent at the Entity's discretion.	$ 176,785
Ann Cook Charitable Foundation for clinical support	75,000
Warren Family Foundation for forensic interview salaries	32,500
Total	$ 284,285

NOTE 9 - GRANT INCOME

The Entity recognized grant income during the year ended June 30, 2022, from the following:

Tennessee Children's Advocacy Center	$ 2,850
City of Chattanooga	78,700
Tennessee Department of Children's Services	250,080
Tennessee Department of Finance and Administration:	
Office of Criminal Justice Programs - VOCA	164,755
Foundations	233,082
State of Tennessee	189,016
National Children's Alliance	10,310
Other	183
Total	$ 928,976

NOTE 10 - RETIREMENT PLAN

The Entity has implemented a defined contribution plan covering all full-time employees with at least twelve months of service. The Entity matches employee contributions up to 2% of each participant's compensation. Pension plan expenses for the year totaled $11,722.

NOTE 11 - FUNDING

The Entity is dependent on grants and contributions from certain agencies and private donors to fund its programs. If these funds were reduced, there would be a reduction in the services provided.

NOTE 12 - LEASE

In November 2021, the Entity began leasing office space from the City of Chattanooga for $1 per year. Rental expense for this space from July through October 2021 totaled $29,249.

NOTE 13 - COMMERCIAL INSURANCE

It is the policy of the Entity to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, and employee health. Settled claims have not exceeded this commercial coverage in the past year.

NOTE 14 - ENDOWMENT

The Entity's endowment consists of funds established for a variety of purposes. Its endowment includes donor restricted endowment funds. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Entity is subject to the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Directors appropriates such amounts for expenditure. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Directors of the Entity has interpreted the UPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Entity considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Entity has interpreted the UPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law.

NOTE 14 - ENDOWMENT (Continued)

Additionally, in accordance with the UPMIFA, the Entity considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) the duration and preservation of the fund,
(2) the purposes of the organization and the donor-restricted endowment fund,
(3) general economic conditions,
(4) the possible effect of inflation and deflation,
(5) the expected total return from income and the appreciation of investments,
(6) other resources of the organization and
(7) the investment policies of the Entity.

Underwater Endowment Funds

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the UPMIFA requires the Entity to retain as a fund of perpetual duration. Deficiencies of this nature did not exist during the year.

Return Objectives and Risk Parameters

The Entity has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. The investment manager is to pursue a conservative investment management philosophy in the handling of this portfolio. Both fixed income securities and common stocks are appropriate for inclusion in the portfolio. The asset mix will seek to achieve an approximate balance between fixed income investments and growth investments. Over a full market cycle this mix of assets should result in an investment return of 5% per year. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Entity relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Entity targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Entity has a policy of appropriating for distribution all the earnings of the endowment fund.

Endowment Net Asset Composition by Type of Fund

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	$ -	$ -	$ -
Donor-restricted endowment funds	-	176,785	176,785
Total funds	$ -	$ 176,785	$ 176,785

NOTE 14 - ENDOWMENT (Continued)

Reconciliation of the Beginning and Ending Balances of the Endowment in Total and by Net Asset Class

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	$ -	$ 176,785	$ 176,785
Investment return, net	-	-	-
Contributions	-	-	-
Appropriation of endowment assets	-	-	-
Other changes	-	-	-
Endowment net assets, end of year	$ -	$ 176,785	$ 176,785

Description of Amounts Classified as Net Assets with Donor Restrictions (Endowment Only)

Original donor-restricted endowment gift amount and amounts required to be retained by donor	$ 176,785
Term endowment funds	-
Accumulated investment gains on endowment funds:	
Without purpose restrictions	-
With purpose restrictions	-
Total endowment funds classified as net assets with donor restrictions	$ 176,785

SUPPLEMENTAL INFORMATION

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Comparative Schedule of Financial Position
June 30, 2022 and 2021

	2022	2021
ASSETS		
Current assets		
Cash	$ 549,961	$ 457,832
Investments	182,729	206,947
Grants receivable	130,039	105,204
Total current assets	862,729	769,983
Non-current assets		
Property and equipment - net	21,027	28,006
TOTAL ASSETS	$ 883,756	$ 797,989
LIABILITIES AND NET ASSETS		
Liabilities		
Current liabilities		
Accounts payable	$ 892	$ 1,471
Accrued liabilities	21,257	93,698
Unearned revenue	-	12,940
Note payable	-	148,432
Total current liabilities	22,149	256,541
Net assets		
Without donor restrictions	577,322	289,663
With donor restrictions	284,285	251,785
Total net assets	861,607	541,448
TOTAL LIABILITIES AND NET ASSETS	$ 883,756	$ 797,989

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Comparative Schedule of Activities
Years Ended June 30, 2022 and 2021

	2022	2021
REVENUES, GAINS AND OTHER SUPPORT		
General contributions	$ 211,447	$ 94,906
Grant income	928,976	990,962
Court fees	25,612	21,451
Investment return, net	(24,181)	46,857
Fund-raising	94,538	103,021
Paycheck Protection Program	148,432	130,034
National paid sick leave	-	8,092
Other revenue	75,851	337
Total revenues, gains and other support	1,460,675	1,395,660
EXPENSES		
Program service		
Children's Advocacy Center	830,105	935,468
Supporting services		
Management and general	128,367	116,544
Fund-raising	182,044	145,794
Total supporting services	310,411	262,338
Total expenses	1,140,516	1,197,806
Change in net assets	320,159	197,854
Net assets - beginning	541,448	343,594
Net assets - end	$ 861,607	$ 541,448

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Comparative Schedule of Functional Expenses
Years Ended June 30, 2022 and 2021

	Program Service	Supporting Services			
	Children's Advocacy Center	Management and General	Fund-Raising	2022 Total	2021 Total
EXPENSES					
Salaries	$ 550,082	$ 96,292	$ 117,670	$ 764,044	$ 783,558
Payroll taxes	47,616	7,389	9,030	64,035	56,463
Retirement	9,420	718	1,584	11,722	9,651
Health insurance	51,112	7,244	11,187	69,543	63,216
Background checks	89	-	-	89	260
Bank charges	1,002	-	-	1,002	4,293
Corporate development	6,422	-	1,323	7,745	7,536
Depreciation	14,348	-	-	14,348	17,103
Dues and subscriptions	2,399	600	360	3,359	1,624
Fundraising fees	-	-	23,339	23,339	17,168
Insurance	20,769	637	-	21,406	20,239
Miscellaneous	428	-	-	428	28
Occupancy	30,891	-	58	30,949	88,842
Office supplies	3,289	-	-	3,289	2,114
Postage and printing	1,701	-	696	2,397	7,790
Professional services	52,784	-	5,567	58,351	65,912
Program awareness	475	-	575	1,050	-
Program supplies and equipment	23,847	15,213	9,333	48,393	40,262
Repair and maintenance	104	-	-	104	78
Telephone and internet	2,542	-	-	2,542	1,913
Training and travel	10,785	274	1,322	12,381	9,756
Total expenses	$ 830,105	$ 128,367	$ 182,044	$1,140,516	$1,197,806

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2021

JOHNSON, MURPHEY & WRIGHT, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA, TENNESSEE

I. INTRODUCTORY SECTION

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
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June 30, 2021

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II. FINANCIAL SECTION

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Marianne Greene, CPA

Stuart Johnson, CPA

Jennifer Waycaster, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Children's Advocacy Center of Hamilton County, Inc.

We have audited the accompanying financial statements of The Children's Advocacy Center of Hamilton County, Inc., which comprise the Statement of Financial Position as of June 30, 2021, and the related Statements of Activities, Cash Flows, and Functional Expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Children's Advocacy Center of Hamilton County, Inc. as of June 30, 2021, 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.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Information 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Johnson, Murphey & Wright, P.C.

Chattanooga, Tennessee
October 22, 2021

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Financial Position
June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
ASSETS			
Current assets			
Cash	$ 382,832	$ 75,000	$ 457,832
Investments	30,162	176,785	206,947
Grants receivable	105,204	-	105,204
Total current assets	518,198	251,785	769,983
Non-current assets			
Property and equipment - net	28,006	-	28,006
TOTAL ASSETS	$ 546,204	$ 251,785	$ 797,989
LIABILITIES AND NET ASSETS			
Liabilities			
Current liabilities			
Accounts payable	$ 1,471	$ -	$ 1,471
Accrued liabilities	93,698	-	93,698
Unearned revenue	12,940	-	12,940
Note payable	148,432	-	148,432
Total current liabilities	256,541	-	256,541
Net assets			
Without donor restrictions	289,663	-	289,663
With donor restrictions	-	251,785	251,785
Total net assets	289,663	251,785	541,448
TOTAL LIABILITIES AND NET ASSETS	$ 546,204	$ 251,785	$ 797,989

The accompanying notes are an integral part of the financial statements.

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Activities
Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND OTHER SUPPORT			
General contributions	$ 89,444	$ 5,462	$ 94,906
Grant income	915,962	75,000	990,962
Court fees	21,451	-	21,451
Investment return, net	46,857	-	46,857
Fund-raising	103,021	-	103,021
SBA loan forgiveness	130,034	-	130,034
Other revenue	337	-	337
Net assets released from restrictions:			
Satisfaction of program restrictions	35,000	(35,000)	-
Total revenues, gains and other support	1,342,106	45,462	1,387,568
EXPENSES			
Program service			
Children's Advocacy Center	929,304	-	929,304
Supporting services			
Management and general	115,655	-	115,655
Fund-raising	144,755	-	144,755
Total supporting services	260,410	-	260,410
Total expenses	1,189,714	-	1,189,714
Change in net assets	152,392	45,462	197,854
Net assets - beginning	137,271	206,323	343,594
Net assets - end	$ 289,663	$ 251,785	$ 541,448

The accompanying notes are an integral part of the financial statements.

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Cash Flows
Year Ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ 197,854
Adjustments to reconcile net increase to net cash provided by operating activities:	
Depreciation	17,103
Loan forgiveness	(130,034)
Net realized and unrealized (gains) on investments	(42,013)
Net (increase) decrease in grants receivable	(16,190)
Net increase (decrease) in accounts payable	(434)
Net increase (decrease) in accrued liabilities	45,865
Net increase (decrease) in unearned revenue	2,623
Total adjustments	(123,080)
Net cash provided (used) by operating activities	74,774
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Additions to notes payable	148,432
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of equipment	(16,632)
Purchase of investments	(5,462)
Net cash provided (used) by investing activities	(22,094)
Net increase (decrease) in cash	201,112
Cash - beginning	256,720
Cash - end	$ 457,832

The accompanying notes are an integral part of the financial statements.

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Statement of Functional Expenses
Year Ended June 30, 2021

	Program Service	Supporting Services		
	Children's Advocacy Center	Management and General	Fund-Raising	Total Expenses
EXPENSES				
Salaries	$ 600,676	$ 86,082	$ 96,800	$ 783,558
National paid sick leave	(6,164)	(889)	(1,039)	(8,092)
Payroll taxes	42,928	6,373	7,162	56,463
Retirement	8,920	489	242	9,651
Health insurance	47,519	6,490	9,207	63,216
Background checks	186	74	-	260
Bank charges	3,991	-	302	4,293
Corporate development	2,497	-	702	3,199
Depreciation	17,103	-	-	17,103
Dues and subscriptions	1,024	600	-	1,624
Food and kitchen supplies	49	26	-	75
Fundraising fees	-	-	17,168	17,168
Grant application fees	4,337	-	-	4,337
Insurance	5,252	14,987	-	20,239
Miscellaneous	28	-	-	28
Occupancy	88,351	-	491	88,842
Office supplies	2,114	-	-	2,114
Postage and printing	5,928	-	1,862	7,790
Professional services	58,548	1,070	5,352	64,970
Program supplies and equipment	34,088	-	6,099	40,187
Purchased services	754	188	-	942
Repair and maintenance	78	-	-	78
Telephone and internet	1,913	-	-	1,913
Training and travel	9,184	165	407	9,756
Total expenses	$ 929,304	$ 115,655	$ 144,755	$1,189,714

The accompanying notes are an integral part of the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

A. Nature of Activities

The Children's Advocacy Center of Hamilton County, Inc. is dedicated to serving those affected by alleged child abuse or neglect by offering help, hope, and healing. Grant income and contributions are the Entity's major sources of revenue.

B. Basis of Presentation - Net Asset Accounting

The Entity follows the recommendations of the Financial Accounting Standards Board (FASB) ASC 958-205-05-6. The Entity is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Net assets without donor restrictions are available for use in general operations and are not subject to donor or grantor restrictions. The Board of Directors can designate, from net assets without donor restrictions, net assets for a specific purpose. The Entity reports contributions restricted by donors, including property and equipment, as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

C. Basis of Accounting

The financial statements are prepared on the accrual basis of accounting and in accordance with the AICPA Audit and Accounting Guide, *Not-for-Profit Organizations*, and Financial Accounting Standards Board (FASB) ASC 958-205-05-6. The Entity recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

The Entity follows FASB ASC Topic 606, *Revenue from Contracts with Customers*, which establishes a contract and control-based revenue recognition model, a basis for deciding when revenue is recognized over time or at a point in time, and expands disclosures about revenue.

D. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Entity considers all unrestricted highly liquid investments purchased with a maturity date of three months or less to be cash equivalents.

E. Investments

Investments are carried at fair value, determined based on quoted market prices or estimated values provided by external investment managers or other sources. Realized and unrealized gains and losses are reflected within investment return, net, in the Statement of Activities. Donated investments are reflected as contributions at their market value at the date of receipt. In accordance with FASB 958-225-45-6, investment gains and income whose restrictions are met in the same reporting period are reported as support in net assets without donor restrictions.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fair Value Measurement

The Entity adopted the provisions of ASC 820-10-50 applicable to financial assets and liabilities, as well as for other non-financial assets and liabilities that are carried at fair value on a recurring basis. Adoption of the provisions of ASC 820-10-50 did not have an impact on the measurement of the Entity's financial assets and liabilities but did result in additional disclosure contained in the footnotes herein.

G. Prepayment of Expenses

Expenses extending over more than one accounting period are expensed in the accounting period in which it was paid.

H. Promises to Give

Unconditional promises to give 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 fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. At year-end, there were no promises to give.

I. Inventory

Supplies are expensed when they are purchased, therefore, no inventory is maintained.

J. Property and Equipment

Property and equipment are valued at cost, if purchased, or fair value if contributed. The expenses for equipment in excess of $1,000 are capitalized. Minor repairs and maintenance are expensed as incurred and additions and improvements that significantly extend the life of assets are depreciated over the remaining useful lives of the related fixed asset. At the time that assets are retired or disposed of, costs and accumulated depreciation are eliminated from the related accounts and gain or loss, if any, is credited or charged to income. Depreciation is computed on the straight-line method over the estimated useful lives of the assets as follows:

Office equipment	3-10 years
Video equipment	5 years

K. Compensated Absences

It is the Entity's policy to accrue vacation and sick leave for the future benefit of its employees. This accrual is recorded as a liability in the Statement of Financial Position.

L. Unearned Revenues

Unearned revenues consist of grant funds received prior to year-end for the following year.

M. Valuation of Donated Services

The Entity depends upon the services donated by its board members, supporters and volunteers to carry out many of its internal operations. The Entity follows the recommendations of FASB ASC 958-605-25-16 in reporting contributed services. Contributions of services are recognized as revenue and expenses if the services received create or enhance non-financial assets, require specialized skills that are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Other contributed services that do not meet the above criteria are not recognized. The services donated do not meet the criteria, which would require recognition of their value in the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Methods Used for Allocation of Expenses Among Functions

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, payroll taxes and retirement, which are allocated on the basis of estimates of time and effort.

O. Description of Program and Supporting Services

Children's Advocacy Center

Dedicated to serving those affected by alleged child abuse in a "child's office" by facilitating the teamwork essential for effective intervention and healing.

Management and General

Includes the functions necessary to ensure an adequate working environment; provide coordination and articulation of the Entity's programs; and manage the functioning of the Board of Directors and financial and budgetary responsibilities.

Fund-raising

Provides the structure necessary to encourage and secure financial support from individuals, foundations and corporations.

P. Advertising

Advertising costs are expensed as incurred.

Q. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

R. Uncertain Tax Position

The Entity 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 examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefits are estimated based on the cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. Tax positions for the Entity include, but are not limited to, the tax-exempt status and determination of whether income is subject to unrelated business income tax. Based on its evaluation, the Entity has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The Entity's evaluation was performed for tax years ended June 30, 2018 through June 30, 2021, for Federal income tax, the years that remain subject to examination by major jurisdictions as of June 30, 2021.

S. Non-profit Entity

The Entity is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from Federal income taxes on related income pursuant to Section 501 of the Code.

T. Events Occurring after Reporting Date

The Entity has evaluated events and transactions that occurred between June 30, 2021, and October 22, 2021, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Entity's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash	$ 457,832
Investments	206,947
Grants receivable	105,204
Total financial assets	769,983
Less: net assets with donor restrictions	(251,785)
Financial assets available to meet cash needs for general expenditures within one year	$ 518,198

As part of the Entity's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Entity maintains resources to meet any donor-imposed restrictions, which makes those resources unavailable for general expenditures. In addition, the Entity invests cash in excess of daily requirements in short-term investments.

The Entity's endowment funds consists of a donor-restricted endowment. Income from the donor-restricted endowment is restricted for a specific purpose and therefore, is not available for general expenditure.

The Entity may receive contributions and promises to give that are restricted by donors, and considers contributions restricted for programs that are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures. The Entity manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. The Entity has a liquidity policy to maintain current financial assets less current liabilities at a minimum of 30 days of operating expenses. The Entity has a policy to target a year-end balance of reserves without donor-imposed restrictions to meet 15 to 30 days of expected expenditures. To achieve these targets, the Entity forecasts its future cash flows, monitors its liquidity quarterly and monitors its reserves annually. During the year, the level of liquidity and reserves was managed within the policy requirements.

NOTE 3 - CASH AND CASH CREDIT RISK

At June 30, 2021, the carrying amount of cash was $457,832 and the bank balance was $467,366. FDIC insures balances up to $250,000 per bank. At year-end, $33,072 was in excess of FDIC limits.

NOTE 4 - INVESTMENTS

Investments at June 30, 2021, are held at the Community Foundation of Greater Chattanooga for the benefit of The Children's Advocacy Center of Hamilton County, Inc. (Entity). The Community Foundation investments are the property of the Entity and may be commingled with other funds held by the Community Foundation. The Entity has ultimate authority and control over all the investments, however some funds may be designated or have donor imposed restrictions. Designations of donor-imposed restrictions are honored by the Entity. The Entity receives quarterly statements from the Community Foundation, and recognizes income from the investments at that time. A breakdown of securities by type is unavailable. These investments are subject to market risk and are stated at fair value as follows:

	Cost	Fair Value	Net Unrealized Appreciation (Loss)
Equity securities	*	$ 206,947	$ -

*Cost information not available.

NOTE 5 - FAIR VALUE MEASUREMENT

ASC 820-10-50 defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the assets or liability or, in the absence of a principal market the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Fund has the ability to access.
2) Level 2 inputs are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.
3) Level 3 are unobservable inputs for the assets or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the assets or liability. (The unobservable inputs should be developed based on the best information available in the circumstances and may include the Entity's own data.)

The following table presents the fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2021.

	Level 1	Level 2	Level 3	Total
Investments	$ -	$ 206,947	$ -	$ 206,947

NOTE 6 - GRANTS RECEIVABLE

Grants receivable at June 30, 2021, are as follows:

Tennessee Department of Children's Services	$ 20,292
Tennessee Department of Finance and Administration:	
Office of Criminal Justice Programs - VOCA	20,954
City of Chattanooga	31,850
Tennessee SAFE	32,108
Total	$ 105,204

Based on subsequent collections and prior grants receivable collection history, an allowance for doubtful accounts was not considered necessary.

NOTE 7 - PROPERTY AND EQUIPMENT - NET

Changes in the fixed assets for the year ended June 30, 2021, were as follows:

	Balance 06-30-20	Additions	Deletions	Balance 06-30-21
Office equipment	$ 96,433	$ 16,632	$(6,050)	$ 107,015
Video equipment	21,506	-	-	21,506
	117,939	16,632	(6,050)	128,521
Accumulated depreciation	(89,462)	(17,103)	6,050	(100,515)
Total	$ 28,477	$ (471)	$ -	$ 28,006

Depreciation expense was $17,103 for the year ended June 30, 2021.

NOTE 8 - NOTE PAYABLE

During the year, the Entity received a Paycheck Protection Program loan for $148,432. This loan is expected to be forgiven in the next fiscal year.

NOTE 9 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are subject to the following purpose restrictions:

Endowment: The original instructions of the donor require the principal must remain intact and be invested. Any income gained on the principal amount may be spent at the Entity's discretion.	$ 176,785
Clinical support	75,000
Total	$ 251,785

NOTE 10 - GRANT INCOME

The Entity recognized grant income during the year ended June 30, 2021, from the following:

Tennessee Children's Advocacy Center	$ 9,850
City of Chattanooga	63,700
Tennessee Department of Children's Services	261,080
Tennessee Department of Finance and Administration:	
Office of Criminal Justice Programs - VOCA	171,093
Foundations	250,879
State of Tennessee	183,744
Tennessee Community CARES Program	40,103
Other	10,513
Total	$ 990,962

NOTE 11 - RETIREMENT PLAN

The Entity has implemented a defined contribution plan covering all full-time employees with at least twelve months of service. The Entity matches employee contributions up to 2% of each participant's compensation. Pension plan expenses for the year totaled $9,651.

NOTE 12 - FUNDING

The Entity is dependent on grants and contributions from certain agencies and private donors to fund its programs. If these funds were reduced, there would be a reduction in the services provided.

NOTE 13 - COMMERCIAL INSURANCE

It is the policy of the Entity to purchase commercial insurance for the risks of losses to which it is exposed. These risks include general liability, property, and employee health. Settled claims have not exceeded this commercial coverage in the past year.

NOTE 14 - ENDOWMENT

The Entity's endowment consists of funds established for a variety of purposes. Its endowment includes donor restricted endowment funds. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

NOTE 14 - ENDOWMENT (Continued)

Interpretation of Relevant Law

The Entity is subject to the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Directors appropriates such amounts for expenditure. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Board of Directors of the Entity has interpreted the UPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Entity considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Entity has interpreted the UPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law. Additionally, in accordance with the UPMIFA, the Entity considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) the duration and preservation of the fund,
(2) the purposes of the organization and the donor-restricted endowment fund,
(3) general economic conditions,
(4) the possible effect of inflation and deflation,
(5) the expected total return from income and the appreciation of investments,
(6) other resources of the organization and
(7) the investment policies of the Entity.

Underwater Endowment Funds

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the UPMIFA requires the Entity to retain as a fund of perpetual duration. Deficiencies of this nature did not exist during the year.

Return Objectives and Risk Parameters

The Entity has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. The investment manager is to pursue a conservative investment management philosophy in the handling of this portfolio. Both fixed income securities and common stocks are appropriate for inclusion in the portfolio. The asset mix will seek to achieve an approximate balance between fixed income investments and growth investments. Over a full market cycle this mix of assets should result in an investment return of 5% per year. Actual returns in any given year may vary from this amount.

NOTE 14 - ENDOWMENT (Continued)

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Entity relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Entity targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Entity has a policy of appropriating for distribution all the earnings of the endowment fund.

Endowment Net Asset Composition by Type of Fund

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	$ -	$ -	$ -
Donor-restricted endowment funds	-	176,785	176,785
Total funds	$ -	$ 176,785	$ 176,785

Reconciliation of the Beginning and Ending Balances of the Endowment in Total and by Net Asset Class

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	$ -	$ 171,323	$ 171,323
Investment return, net	-	-	-
Contributions	-	5,462	5,462
Appropriation of endowment assets	-	-	-
Other changes	-	-	-
Endowment net assets, end of year	$ -	$ 176,785	$ 176,785

Description of Amounts Classified as Net Assets with Donor Restrictions (Endowment Only)

Original donor-restricted endowment gift amount and amounts required to be retained by donor	$ 176,785
Term endowment funds	-
Accumulated investment gains on endowment funds:	
Without purpose restrictions	-
With purpose restrictions	-
Total endowment funds classified as net assets with donor restrictions	$ 176,785

SUPPLEMENTAL INFORMATION

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Comparative Schedule of Financial Position
June 30, 2021 and 2020

	2021	2020
ASSETS		
Current assets		
Cash	$ 457,832	$ 256,720
Investments	206,947	159,472
Grants receivable	105,204	89,014
Total current assets	769,983	505,206
Non-current assets		
Property and equipment - net	28,006	28,477
TOTAL ASSETS	$ 797,989	$ 533,683
LIABILITIES AND NET ASSETS		
Liabilities		
Current liabilities		
Accounts payable	$ 1,471	$ 1,905
Accrued liabilities	93,698	47,833
Unearned revenue	12,940	10,317
Note payable	148,432	130,034
Total current liabilities	256,541	190,089
Net assets		
Without donor restrictions	289,663	137,271
With donor restrictions	251,785	206,323
Total net assets	541,448	343,594
TOTAL LIABILITIES AND NET ASSETS	$ 797,989	$ 533,683

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Comparative Schedule of Activities
Years Ended June 30, 2021 and 2020

	2021	2020
REVENUES, GAINS AND OTHER SUPPORT		
General contributions	$ 94,906	$ 226,833
Grant income	990,962	785,431
Court fees	21,451	26,875
Investment return, net	46,857	(6,725)
Fund-raising	103,021	84,558
SBA loan forgiveness	130,034	-
Other revenue	337	4,263
Total revenues, gains and other support	1,387,568	1,121,235
EXPENSES		
Program service		
Children's Advocacy Center	929,304	877,074
Supporting services		
Management and general	115,655	69,793
Fund-raising	144,755	155,034
Total supporting services	260,410	224,827
Total expenses	1,189,714	1,101,901
Change in net assets	197,854	19,334
Net assets - beginning	343,594	324,260
Net assets - end	$ 541,448	$ 343,594

THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.
Comparative Schedule of Functional Expenses
Years Ended June 30, 2021 and 2020

	Program Service	Supporting Services			
	Children's Advocacy Center	Management and General	Fund-Raising	2021 Total	2020 Total
EXPENSES					
Salaries	$ 600,676	$ 86,082	$ 96,800	$ 783,558	$ 716,100
National paid sick leave	(6,164)	(889)	(1,039)	(8,092)	-
Payroll taxes	42,928	6,373	7,162	56,463	58,816
Retirement	8,920	489	242	9,651	11,547
Health insurance	47,519	6,490	9,207	63,216	68,601
Background checks	186	74	-	260	264
Bank charges	3,991	-	302	4,293	1,973
Corporate development	2,497	-	702	3,199	2,486
Depreciation	17,103	-	-	17,103	14,219
Dues and subscriptions	1,024	600	-	1,624	3,106
Food and kitchen supplies	49	26	-	75	197
Fundraising fees	-	-	17,168	17,168	14,558
Grant application fees	4,337	-	-	4,337	2,385
Insurance	5,252	14,987	-	20,239	21,878
Miscellaneous	28	-	-	28	671
Occupancy	88,351	-	491	88,842	96,104
Office supplies	2,114	-	-	2,114	-
Postage and printing	5,928	-	1,862	7,790	3,556
Professional services	58,548	1,070	5,352	64,970	46,921
Program awareness	-	-	-	-	925
Program supplies and equipment	34,088	-	6,099	40,187	25,284
Purchased services	754	188	-	942	810
Repair and maintenance	78	-	-	78	45
Telephone and internet	1,913	-	-	1,913	476
Training and travel	9,184	165	407	9,756	10,979
Total expenses	$ 929,304	$ 115,655	$ 144,755	$1,189,714	$1,101,901

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 and ending JUN 30, 2023

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return/terminated [ ] Amended return [ ] Application pending

C Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
5705 UPTAIN RD, SUITE C

City or town, state or province, country, and ZIP or foreign postal code
CHATTANOOGA, TN 37411

F Name and address of principal officer: KRISTEN PAVLIK MCCALLIE
SAME AS C ABOVE

D Employer identification number
58-1953669

E Telephone number
(423)266-6918

G Gross receipts $ 1,249,909.

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: WWW.CACHC.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 1990 **M** State of legal domicile: TN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SERVE THOSE AFFECTED BY ALLEGED CHILD ABUSE OR NEGLECT BY OFFERING HELP, HOPE & HEALING

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	21
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	21
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	18
6	Total number of volunteers (estimate if necessary)	6	25
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,435,950.	1,156,482.
	9	Program service revenue (Part VIII, line 2g)	25,612.	23,032.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-23,632.	41.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-594.	26,533.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,437,336.	1,206,088.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	909,344.	1,048,146.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 204,943.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	207,833.	238,339.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,117,177.	1,286,485.
	19	Revenue less expenses. Subtract line 18 from line 12	320,159.	-80,397.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	883,756.	930,889.
	21	Total liabilities (Part X, line 26)	22,149.	142,334.
	22	Net assets or fund balances. Subtract line 21 from line 20	861,607.	788,555.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

COPY

Sign Here
Signature of officer | Date
KRISTEN PAVLIK MCCALLIE, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
PAUL JOHNSON III, CPA				P00932002

Firm's name JOHNSON, MURPHEY & WRIGHT, P.C. | Firm's EIN 62-1093134
Firm's address 301 NORTH MARKET STREET CHATTANOOGA, TN 37405 | Phone no. (423)756-1170

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY PROVIDES INTERVENTION SERVICES FOR CHILDREN WHO ARE VICTIMS OF SEVERE ABUSE AND ADVOCACY SERVICES FOR THEIR NON-OFFENDING CAREGIVERS. THIS INCLUDES FORENSIC INTERVIEWS, MEDICAL EXAMS, THERAPY, AND PREVENTION

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [X] Yes [ ] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 1,012,749. including grants of $) (Revenue $ 30,253.)
PROVIDED COMPREHENSIVE AND HUMANE RESPONSE FOR CHILDREN AND FAMILIES VICTIMIZED BY CHILD ABUSE IN ITS VARIOUS FORMS.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

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

4e Total program service expenses 1,012,749.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 18		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	21		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	21		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed TN

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [X] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

KRISTEN PAVLIK MCCALLIE - (423) 266-6918
5705 UPTAIN ROAD, SUITE C, CHATTANOOGA, TN 37411

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) KRISTEN PAVLIK MCCALLIE EXECUTIVE DIRECTOR	40.00			X				86,431.	0.	0.
(2) MOLLY COOPER CHAIR	2.00	X		X				0.	0.	0.
(3) LYNN CROSS SECRETARY	2.00	X		X				0.	0.	0.
(4) KATIE WARREN TREASURER	2.00	X		X				0.	0.	0.
(5) AMY GOUGER ASSOCIATE TREASURER	2.00	X		X				0.	0.	0.
(6) PAM MCKENNEY VP	2.00	X		X				0.	0.	0.
(7) GARY BEHLER DIRECTOR	1.00	X						0.	0.	0.
(8) KIM BROWN DIRECTOR	1.00	X						0.	0.	0.
(9) CRYSTLE CARRION DIRECTOR	1.00	X						0.	0.	0.
(10) MIKE DIMITRU DIRECTOR	1.00	X						0.	0.	0.
(11) TODD DOCKERY DIRECTOR	1.00	X						0.	0.	0.
(12) CHRIS FINCH DIRECTOR	1.00	X						0.	0.	0.
(13) IVANNY FRANKLIN DIRECTOR	1.00	X						0.	0.	0.
(14) MELISSA HARTUNG DIRECTOR	1.00	X						0.	0.	0.
(15) MILES HUFF DIRECTOR	1.00	X						0.	0.	0.
(16) PAULO HUDSON DIRECTOR	1.00	X						0.	0.	0.
(17) KEITH MCCONNELL DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) PATRICIA RUSSELL DIRECTOR	1.00	X						0.	0.	0.
(19) GLENN SCRUGGS DIRECTOR	1.00	X						0.	0.	0.
(20) TAMARA STEWARD DIRECTOR	1.00	X						0.	0.	0.
(21) SAM TETER DIRECTOR	1.00	X						0.	0.	0.
(22) TERRI ANN WEATHERS DIRECTOR	1.00	X						0.	0.	0.
1b Subtotal								86,431.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								86,431.	0.	0.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	25,525.				
	b Membership dues	1b					
	c Fundraising events	1c	55,355.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	695,473.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	380,129.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			1,156,482.			
Program Service Revenue		Business Code					
	2 a COURT FEES	624100		23,032.	23,032.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			23,032.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			328.			328.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7 a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b	287.				
	c Gain or (loss)	7c	-287.				
	d Net gain or (loss)			-287.			-287.
	8 a Gross income from fundraising events (not including $ 55,355. of contributions reported on line 1c). See Part IV, line 18	8a	62,846.				
	b Less: direct expenses	8b	43,534.				
	c Net income or (loss) from fundraising events			19,312.			19,312.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11 a MISCELLANEOUS	624100		7,221.	7,221.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			7,221.			
	12 **Total revenue.** See instructions			1,206,088.	30,253.	0.	19,353.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	90,377.	81,339.	9,038.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	815,875.	640,900.	23,075.	151,900.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	10,511.	8,187.	183.	2,141.
9 Other employee benefits	62,091.	48,928.	2,176.	10,987.
10 Payroll taxes	69,292.	55,186.	2,434.	11,672.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	13,115.		13,115.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	53,035.	48,003.	37.	4,995.
12 Advertising and promotion	5,382.	4,312.		1,070.
13 Office expenses	10,977.	10,937.	26.	14.
14 Information technology				
15 Royalties				
16 Occupancy	3,434.	3,434.		
17 Travel	18,228.	16,952.	365.	911.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	29,743.	26,397.	203.	3,143.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,644.	13,644.		
23 Insurance	23,453.	6,415.	17,038.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	61,934.	43,759.	265.	17,910.
b REIMBURSEMENTS	2,647.	1,609.	838.	200.
c FUNDRAISING FEES	929.	929.		
d				
e All other expenses	1,818.	1,818.		
25 **Total functional expenses.** Add lines 1 through 24e	1,286,485.	1,012,749.	68,793.	204,943.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	475,548.	1	424,189.
	2	Savings and temporary cash investments	74,413.	2	74,712.
	3	Pledges and grants receivable, net	130,039.	3	208,663.
	4	Accounts receivable, net		4	1,398.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 128,949.			
	b	Less: accumulated depreciation — 10b 94,842.	21,027.	10c	34,107.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	182,729.	12	187,820.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	883,756.	16	930,889.
Liabilities	17	Accounts payable and accrued expenses	22,149.	17	20,996.
	18	Grants payable		18	
	19	Deferred revenue		19	121,338.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	22,149.	26	142,334.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** [X] **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	577,322.	27	533,539.
	28	Net assets with donor restrictions	284,285.	28	255,016.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	861,607.	32	788,555.
	33	Total liabilities and net assets/fund balances	883,756.	33	930,889.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,206,088.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,286,485.
3	Revenue less expenses. Subtract line 2 from line 1	3	-80,397.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	861,607.
5	Net unrealized gains (losses) on investments	5	7,345.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	788,555.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number 58-1953669

Part I **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations ..... [ ]

g Provide the following information about the supported organization(s).

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	955,826.	1073394.	1308643.	1435950.	1156482.	5930295.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	955,826.	1073394.	1308643.	1435950.	1156482.	5930295.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						305,564.
6 **Public support.** Subtract line 5 from line 4.						5624731.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	955,826.	1073394.	1308643.	1435950.	1156482.	5930295.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,440.	61.	2,232.	585.	328.	5,646.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	18,733.	4,263.	337.	1,442.	7,221.	31,996.
11 **Total support.** Add lines 7 through 10						5967937.

12 Gross receipts from related activities, etc. (see instructions) 12 294,736.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) 14 94.25 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 15 94.24 %

16a **33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

		Yes	No
2 Activities Test. **Answer lines 2a and 2b below.**			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6	Other distributions (*describe in* **Part VI**). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

	Section E - Distribution Allocations (see instructions)	(i) **Excess Distributions**	(ii) **Underdistributions Pre-2022**	(iii) **Distributable Amount for 2022**
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI.** See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS

2018 AMOUNT: $ 18,733.

2019 AMOUNT: $ 4,263.

2020 AMOUNT: $ 337.

2021 AMOUNT: $ 1,442.

2022 AMOUNT: $ 7,221.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Employer identification number
58-1953669

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Employer identification number
58-1953669

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF CHATTANOOGA 101 EAST 11TH STREET, SUITE 101 CHATTANOOGA, TN 37402	$ 84,525.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	TENNESSEE CAC 4711 TROUSDALE DRIVE SUITE 124 NASHVILLE, TN 37220	$ 56,027.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	UNITED WAY OF GREATER CHATTANOOGA 630 MARKET STREET CHATTANOOGA, TN 37402	$ 25,525.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	GOLD BOND, INC. P.O. BOX 2219 CHATTANOOGA, TN 37409	$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	GORSKI FAMILY FOUNDATION 6465 WHEATSTONE CT STE B1 MAUMEE, OH 43537	$ 29,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	GRAEF FAMILY FOUNDATION P.O. BOX 634 MILWAUKEE, WI 53201	$ 35,789.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Employer identification number
58-1953669

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	UNUM 1 FOUNTAIN SQUARE CHATTANOOGA, TN 37402	$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	WARREN FAMILY FOUNDATION 2100 FIRST AVE. NORTH, SUITE 700 BIRMINGHAM, AL 35203	$ 35,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	STATE OF TENNESSEE DEPT OF FINANCE & ADMIN (SAFE MED) 312 ROSA PARKS AVENUE NASHVILLE, TN 37243	$ 159,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	STATE OF TENNESSEE DEPT OF FINANCE & ADMIN (VOCA) 312 ROSA PARKS AVENUE NASHVILLE, TN 37243	$ 173,746.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES 315 DEADERICK ST., 10TH FLOOR NASHVILLE, TN 37243	$ 277,302.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Employer identification number
58-1953669

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

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

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

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

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

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

Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Employer identification number
58-1953669

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e)** and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number 58-1953669

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	176,785.	176,785.	171,323.	161,323.	136,323.
b Contributions			5,462.	10,000.	25,000.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	176,785.	176,785.	176,785.	171,323.	161,323.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment 100 %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		105,993.	77,691.	28,302.
e Other		22,956.	17,151.	5,805.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				34,107.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) EQUITY SECURITIES		
(B) COMMUNITY FOUNDATION OF		
(C) GREATER CHATTANOOGA	187,820.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	187,820.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	1,256,967.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	7,345.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	7,345.
3	Subtract line **2e** from line **1**			3	1,249,622.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-43,534.		
c	Add lines **4a** and **4b**			4c	-43,534.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,206,088.

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

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

1	Total expenses and losses per audited financial statements			1	1,330,019.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	43,534.		
e	Add lines **2a** through **2d**			2e	43,534.
3	Subtract line **2e** from line **1**			3	1,286,485.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,286,485.

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE ENTITY'S ENDOWMENT CONSISTS OF FUNDS ESTABLISHED FOR A VARIETY OF PURPOSES. IT INCLUDES DONOR-RESTRICTED ENDOWMENT FUNDS.

PART X, LINE 2:

THE ENTITY 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 EXAMINATION BY THE APPLICABLE TAXING AUTHORITY. IF A TAX POSITION OR POSITIONS ARE DEEMED TO RESULT IN UNCERTAINTIES OF THOSE POSITIONS, THE UNRECOGNIZED TAX BENEFITS ARE ESTIMATED BASED ON THE CUMULATIVE PROBABILITY ASSESSMENT THAT AGGREGATES THE ESTIMATED TAX LIABILITY FOR ALL

Part XIII Supplemental Information *(continued)*

UNCERTAIN TAX POSITIONS. TAX POSITIONS FOR THE ENTITY INCLUDE, BUT ARE NOT LIMITED TO, THE TAX-EXEMPT STATUS AND DETERMINATION OF WHETHER INCOME IS SUBJECT TO UNRELATED BUSINESS INCOME TAX. BASED ON ITS EVALUATION, THE ENTITY HAS CONCLUDED THAT THERE ARE NO SIGNIFICANT UNCERTAIN TAX POSITIONS REQUIRING RECOGNITION IN ITS FINANCIAL STATEMENTS. THE ENTITY'S EVALUATION WAS PERFORMED FOR TAX YEARS ENDED JUNE 30, 2020 THROUGH JUNE 30, 2023, FOR FEDERAL INCOME TAX, THE YEARS THAT REMAIN SUBJECT TO EXAMINATION BY MAJOR JURISDICTIONS AS OF JUNE 30, 2023.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DIRECT FUNDRAISING EXPENSES	-43,534.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT FUNDRAISING EXPENSES	43,534.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number: 58-1953669

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule G (Form 990) 2022

232081 10-27-22

08541107 759337 1074 2022.05000 THE CHILDREN'S ADVOCACY CEN 1074___1

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 ACES CASINO NIGHT (event type)	(b) Event #2 GOLF TOURNAMENT (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	53,551.	64,650.		118,201.
	2 Less: Contributions	20,280.	35,075.		55,355.
	3 Gross income (line 1 minus line 2)	33,271.	29,575.		62,846.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	5,295.	12,153.		17,448.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	19,070.	7,016.		26,086.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				43,534.
	11 Net income summary. Subtract line 10 from line 3, column (d)				19,312.

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization: THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number: 58-1953669

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EDUCATION. THE CAC ALSO COORDINATES THE CHILD PROTECTIVE INVESTIGATION TEAM.

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

THE AGENCY ADDED A FAMILY ADVOCATE TO THE ADVOCACY PROGRAM.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE FORM 990 ANNUALLY BEFORE FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

AFTER DISCLOSURES OF THE FINANCIAL INTEREST, THE INTERESTED PERSON SHALL LEAVE THE BOARD OR COMMITTEE MEETING WHILE THE FINANCIAL INTEREST IS DISCLOSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS BY MAJORITY VOTE OF THE DISINTERESTED DIRECTORS. IF A CONFLICT OF INTEREST EXISTS, AN ALTERNATIVE TRANSACTION OR ARRANGEMENT IS INVESTIGATED EXERCISING DUE DILIGENCE. IF ANOTHER ALTERNATIVE IS NOT REASONALBY ATTAINABLE, DISINTERESTED DIRECTORS SHALL DETERMINE BY MAJORITY VOTE IF THE CONFLICTED TRANSACTION OR ARRANGEMENT IS IN THE CENTER'S BEST INTEREST.

FORM 990, PART VI, SECTION B, LINE 15A:

THE EXECUTIVE DIRECTOR'S SALARY IS REVIEWED AND APPROVED ANNUALLY BY THE BOARD OF DIRECTORS.

Name of the organization THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number 58-1953669

FORM 990, PART VI, SECTION C, LINE 19:

AUDITS, ORGANIZING POLICIES, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO PUBLIC INSPECTION UPON REQUEST. FORM 990 IS ALSO AVAILABLE ON GUIDESTAR/CANDID.

FORM 990, PART XII, LINE 2C

THE PROCESS OF SELECTING AND OVERSEEING THE AUDIT HAS NOT CHANGED FROM THE PRIOR YEAR.

2022 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	PROGRAM SERVICES														
3	OFFICE EQUIPMENT	VARIOUS	SL	5.00		16	105,993.				105,993.	64,692.		12,999.	77,691.
4	VIDEO EQUIPMENT	VARIOUS	SL	5.00		16	22,956.				22,956.	16,506.		645.	17,151.
	* 990 PAGE 10 TOTAL PROGRAM SERVICES						128,949.				128,949.	81,198.		13,644.	94,842.
	* GRAND TOTAL 990 PAGE 10 DEPR						128,949.				128,949.	81,198.		13,644.	94,842.

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property) 990

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.	FORM 990 PAGE 10	58-1953669

Part I **Election To Expense Certain Property Under Section 179** **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation (Don't** include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	13,644.

Part III **MACRS Depreciation (Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
i	Nonresidential real property	/		39 yrs.	MM	S/L	
		/			MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year	/		30 yrs.	MM	S/L	
d	40-year	/		40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	13,644.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year:					
43 Amortization of costs that began before your 2022 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

EXTENDED TO MAY 15, 2023

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return/terminated [ ] Amended return [ ] Application pending

C Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
5705 UPTAIN RD, SUITE C

City or town, state or province, country, and ZIP or foreign postal code
CHATTANOOGA, TN 37411

D Employer identification number
58-1953669

E Telephone number
(423)266-6918

G Gross receipts $ 1,484,892.

F Name and address of principal officer: KRISTEN PAVLIK MCCALLIE
SAME AS C ABOVE

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.CACHC.ORG

H(c) Group exemption number ▶

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1990 **M** State of legal domicile: TN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SERVE THOSE AFFECTED BY ALLEGED CHILD ABUSE OR NEGLECT BY OFFERING HELP, HOPE & HEALING.

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	21
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	21
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	25
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,308,643.	1,435,950.
	9	Program service revenue (Part VIII, line 2g)	21,451.	25,612.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	46,857.	-23,632.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-6,551.	-594.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,370,400.	1,437,336.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	904,796.	909,344.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 158,705.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	267,750.	207,833.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,172,546.	1,117,177.
	19	Revenue less expenses. Subtract line 18 from line 12	197,854.	320,159.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	797,989.	883,756.
	21	Total liabilities (Part X, line 26)	256,541.	22,149.
	22	Net assets or fund balances. Subtract line 21 from line 20	541,448.	861,607.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

COPY

Sign Here

▶ Signature of officer | Date

▶ KRISTEN PAVLIK MCCALLIE, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
PAUL JOHNSON III, CPA				P00932002

Firm's name ▶ JOHNSON, MURPHEY & WRIGHT, P.C. | Firm's EIN ▶ 62-1093134

Firm's address ▶ 301 NORTH MARKET STREET
CHATTANOOGA, TN 37405 | Phone no. (423)756-1170

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

EXTENDED UNTIL MAY 16, 2022

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning JUL 1, 2020 and ending JUN 30, 2021

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return/terminated [ ] Amended return [ ] Application pending

C Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
5705 UPTAIN RD, SUITE C

City or town, state or province, country, and ZIP or foreign postal code
CHATTANOOGA, TN 37411

D Employer identification number
58-1953669

E Telephone number
(423)266-6918

G Gross receipts $ 1,387,568.

F Name and address of principal officer: KRISTEN PAVLIK MCCALLIE
SAME AS C ABOVE

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions

H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.CACHC.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1990 **M** State of legal domicile: TN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SERVE THOSE AFFECTED BY ALLEGED CHILD ABUSE OR NEGLECT BY OFFERING HELP, HOPE & HEALING.

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	19
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	19
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	25
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,073,394.	1,308,643.
	9	Program service revenue (Part VIII, line 2g)	26,875.	21,451.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-4,770.	46,857.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,133.	-6,551.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,108,632.	1,370,400.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	855,064.	904,796.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 127,587.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	234,234.	267,750.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,089,298.	1,172,546.
	19	Revenue less expenses. Subtract line 18 from line 12	19,334.	197,854.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	533,683.	797,989.
	21	Total liabilities (Part X, line 26)	190,089.	256,541.
	22	Net assets or fund balances. Subtract line 21 from line 20	343,594.	541,448.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer | Date

COPY

▶ KRISTEN PAVLIK MCCALLIE, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
PAUL JOHNSON III, CPA				P00932002

Firm's name ▶ JOHNSON, MURPHEY & WRIGHT, P.C. | Firm's EIN ▶ 62-1093134

Firm's address ▶ 301 NORTH MARKET STREET
CHATTANOOGA, TN 37405 | Phone no. (423)756-1170

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY PROVIDES INTERVENTION SERVICES FOR CHILDREN WHO ARE VICTIMS OF SEXUAL ABUSE AND ADVOCACY SERVICES FOR THEIR NON-OFFENDING CAREGIVERS. THIS INCLUDES FORENSIC INTERVIEWS, MEDICAL EXAMS, THERAPY, AND PREVENTION

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses $ 929,304. including grants of $ _____) (Revenue $ 21,788.)
PROVIDED COMPREHENSIVE AND HUMANE RESPONSE FOR CHILDREN AND FAMILIES VICTIMIZED BY CHILD ABUSE IN ITS VARIOUS FORMS.

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

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

4e Total program service expenses ▶ 929,304.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	2		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 16			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ▶			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	19		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	19		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ TN

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [X] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

KRISTEN PAVLIK MCCALLIE - (423) 266-6918
5705 UPTAIN ROAD, SUITE C, CHATTANOOGA, TN 37411

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) KRISTEN PAVLIK MCCALLIE EXECUTIVE DIRECTOR	40.00			X				75,425.	0.	0.
(2) AMY GOUGER ASSOCIATE TREASURER	2.00	X		X				0.	0.	0.
(3) GARY BEHLER DIRECTOR	1.00	X						0.	0.	0.
(4) MICHELLE HOLLAND CO-VICE CHAIR	2.00	X		X				0.	0.	0.
(5) KRISTIN BELL DIRECTOR	1.00	X						0.	0.	0.
(6) MOLLY COOPER CHAIR	2.00	X		X				0.	0.	0.
(7) JOHN BUHRMAN DIRECTOR	1.00	X						0.	0.	0.
(8) KIM BROWN DIRECTOR	1.00	X						0.	0.	0.
(9) CHRIS FINCH DIRECTOR	1.00	X						0.	0.	0.
(10) TODD DOCKERY DIRECTOR	1.00	X						0.	0.	0.
(11) MILES HUFF DIRECTOR	1.00	X						0.	0.	0.
(12) PAULO HUTSON DIRECTOR	1.00	X						0.	0.	0.
(13) LYNN CROSS SECRETARY	2.00	X		X				0.	0.	0.
(14) PAM MCKENNEY DIRECTOR	1.00	X						0.	0.	0.
(15) ELLIS LORD CO-VICE CHAIR	2.00	X		X				0.	0.	0.
(16) LESLIE MORALES DIRECTOR	1.00	X						0.	0.	0.
(17) PATRICIA RUSSELL DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) KEITH MCCONNELL DIRECTOR	1.00	X						0.	0.	0.
(19) GLENN SCRUGGS DIRECTOR	1.00	X						0.	0.	0.
(20) KATIE WARREN TREASURER	2.00	X		X				0.	0.	0.
1b Subtotal ▶								75,425.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								75,425.	0.	0.

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

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

Section B. Independent Contractors

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

(A) Name and business address NONE	(B) Description of services	(C) Compensation

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	59,081.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	849,754.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	399,808.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f ▶			1,308,643.			
Program Service Revenue			Business Code				
	2 a COURT FEES		624100	21,451.	21,451.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f ▶			21,451.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			2,232.			2,232.
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
			(i) Real	(ii) Personal			
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss) ▶						
			(i) Securities	(ii) Other			
	7 a Gross amount from sales of assets other than inventory	7a	44,625.				
	b Less: cost or other basis and sales expenses	7b	0.				
	c Gain or (loss)	7c	44,625.				
	d Net gain or (loss) ▶			44,625.			44,625.
	8 a Gross income from fundraising events (not including $ 59,081. of contributions reported on line 1c). See Part IV, line 18	8a	10,280.				
	b Less: direct expenses	8b	17,168.				
	c Net income or (loss) from fundraising events ▶			-6,888.			-6,888.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue			Business Code				
	11 a MISCELLANEOUS		624100	337.	337.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d ▶			337.			
	12 **Total revenue.** See instructions ▶			1,370,400.	21,788.	0.	39,969.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	79,330.	71,397.	7,933.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	696,136.	523,115.	77,260.	95,761.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	9,651.	8,920.	489.	242.
9 Other employee benefits	63,216.	47,519.	6,490.	9,207.
10 Payroll taxes	56,463.	42,928.	6,373.	7,162.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	14,633.	13,563.	1,070.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	51,279.	45,739.	188.	5,352.
12 Advertising and promotion				
13 Office expenses	11,817.	9,955.		1,862.
14 Information technology				
15 Royalties				
16 Occupancy	88,842.	88,351.		491.
17 Travel	9,756.	9,184.	165.	407.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,103.	17,103.		
23 Insurance	20,239.	5,252.	14,987.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	40,187.	34,088.		6,099.
b GRANT APPLICATION FEES	4,337.	4,337.		
c CORPORATE DEVELOPMENT	3,199.	2,497.		702.
d				
e All other expenses	6,358.	5,356.	700.	302.
25 **Total functional expenses.** Add lines 1 through 24e	1,172,546.	929,304.	115,655.	127,587.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	256,720.	1	273,537.
	2	Savings and temporary cash investments		2	184,295.
	3	Pledges and grants receivable, net	89,014.	3	105,204.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 128,521.			
	b	Less: accumulated depreciation — 10b 100,515.	28,477.	10c	28,006.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	159,472.	12	206,947.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	533,683.	16	797,989.
Liabilities	17	Accounts payable and accrued expenses	49,738.	17	95,169.
	18	Grants payable		18	
	19	Deferred revenue	10,317.	19	12,940.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	130,034.	24	148,432.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	190,089.	26	256,541.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	137,271.	27	289,663.
	28	Net assets with donor restrictions	206,323.	28	251,785.
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	343,594.	32	541,448.
	33	Total liabilities and net assets/fund balances	533,683.	33	797,989.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,370,400.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,172,546.
3	Revenue less expenses. Subtract line 2 from line 1	3	197,854.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	343,594.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	541,448.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number 58-1953669

Part I **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

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

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

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

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** 032021 01-25-21 **Schedule A (Form 990 or 990-EZ) 2020**

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1086863.	902,193.	955,826.	1073394.	1308643.	5326919.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	1086863.	902,193.	955,826.	1073394.	1308643.	5326919.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						298,520.
6 **Public support.** Subtract line 5 from line 4.						5028399.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4	1086863.	902,193.	955,826.	1073394.	1308643.	5326919.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	791.	1,080.	2,440.	61.	2,232.	6,604.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	5,735.	7,192.	18,733.	4,263.	337.	36,260.
11 **Total support.** Add lines 7 through 10						5369783.
12 Gross receipts from related activities, etc. (see instructions)					12	233,523.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	93.64 %
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	94.83 %

16a **33 1/3% support test - 2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ [X]

b **33 1/3% support test - 2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2019** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV **Supporting Organizations** *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6	Other distributions (*describe in* **Part VI**). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9	Distributable amount for 2020 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)		(i) **Excess Distributions**	(ii) **Underdistributions Pre-2020**	(iii) **Distributable Amount for 2020**
1	Distributable amount for 2020 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2020			
a	From 2015			
b	From 2016			
c	From 2017			
d	From 2018			
e	From 2019			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2020 distributable amount			
i	Carryover from 2015 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2020 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2020 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2016			
b	Excess from 2017			
c	Excess from 2018			
d	Excess from 2019			
e	Excess from 2020			

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS

2016 AMOUNT: $ 5,735.

2017 AMOUNT: $ 7,192.

2018 AMOUNT: $ 18,733.

2019 AMOUNT: $ 4,263.

2020 AMOUNT: $ 337.

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2020

Name of the organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Employer identification number
58-1953669

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

Name of organization: THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number: 58-1953669

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF CHATTANOOGA 101 EAST 11TH STREET, SUITE 101 CHATTANOOGA, TN 37402	$ 63,700.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	HAMICO 1715 W. 38TH ST CHATTANOOGA, TN 37409	$ 74,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	STATE OF TENNESSEE DEPT OF FINANCE & ADMINSTRATION (VOCA) 312 ROSA PARKS AVENUE NASHVILLE, TN 37243	$ 171,093.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	STATE OF TENNESSEE DEPT OF FINANCE & ADMIN (SAFE MED) 312 ROSA PARKS AVENUE NASHVILLE, TN 37243	$ 183,744.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	TENNESSEE DEPARTMENT OF CHILDREN'S SERVICES 315 DEADERICK ST., 10TH FLOOR NASHVILLE, TN 37243	$ 261,080.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	UNUM 1 FOUNTAIN SQUARE CHATTANOOGA, TN 37402	$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Employer identification number
58-1953669

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	TN CARES ACT (PASSED THROUGH THE UNITED WAY) 630 MARKET STREET CHATTANOOGA, TN 37402	$ 40,103.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	ANN COOK CHARITABLE FUND/THE AMERICAN GIFT FUND PO BOX 15627 WILMINGTON, DE 19850	$ 150,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	SBA PAYCHECK PROTECTION PROGRAM (PASSED THROUGH FIRST HORIZON) 165 MADISON AVE. MEMPHIS, TN 38103	$ 130,034.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Employer identification number
58-1953669

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

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

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

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

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

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

Name of organization
THE CHILDREN'S ADVOCACY CENTER
OF HAMILTON COUNTY, INC.

Employer identification number
58-1953669

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e)** and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

Name of the organization: THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number: 58-1953669

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	171,323.	161,323.	136,323.	111,323.	11,323.
b Contributions	5,462.	10,000.	25,000.	25,000.	100,000.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	176,785.	171,323.	161,323.	136,323.	111,323.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____ %
b Permanent endowment ▶ 100 %
c Term endowment ▶ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		128,521.	100,515.	28,006.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				28,006.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) EQUITY SECURITIES		
(B) COMMUNITY FOUNDATION OF		
(C) GREATER CHATTANOOGA	206,947.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	206,947.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	1,387,568.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	1,387,568.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-17,168.		
c	Add lines **4a** and **4b**			4c	-17,168.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,370,400.

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

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

1	Total expenses and losses per audited financial statements			1	1,189,714.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	17,168.		
e	Add lines **2a** through **2d**			2e	17,168.
3	Subtract line **2e** from line **1**			3	1,172,546.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,172,546.

Part XIII Supplemental Information.

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

PART V, LINE 4:

THE ENTITY'S ENDOWMENT CONSISTS OF FUNDS ESTABLISHED FOR A VARIETY OF PURPOSES. IT INCLUDES DONOR-RESTRICTED ENDOWMENT FUNDS.

PART X, LINE 2:

THE ENTITY 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 EXAMINATION BY THE APPLICABLE TAXING AUTHORITY. IF A TAX POSITION OR POSITIONS ARE DEEMED TO RESULT IN UNCERTAINTIES OF THOSE POSITIONS, THE UNRECOGNIZED TAX BENEFITS ARE ESTIMATED BASED ON THE CUMULATIVE PROBABILITY ASSESSMENT THAT AGGREGATES THE ESTIMATED TAX LIABILITY FOR ALL

Part XIII Supplemental Information *(continued)*

UNCERTAIN TAX POSITIONS. TAX POSITIONS FOR THE ENTITY INCLUDE, BUT ARE NOT LIMITED TO, THE TAX-EXEMPT STATUS AND DETERMINATION OF WHETHER INCOME IS SUBJECT TO UNRELATED BUSINESS INCOME TAX. BASED ON ITS EVALUATION, THE ENTITY HAS CONCLUDED THAT THERE ARE NO SIGNIFICANT UNCERTAIN TAX POSITIONS REQUIRING RECOGNITION IN ITS FINANCIAL STATEMENTS. THE ENTITY'S EVALUATION WAS PERFORMED FOR TAX YEARS ENDED JUNE 30, 2018 THROUGH JUNE 30, 2021, FOR FEDERAL INCOME TAX, THE YEARS THAT REMAIN SUBJECT TO EXAMINATION BY MAJOR JURISDICTIONS AS OF JUNE 30, 2021.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DIRECT FUNDRAISING EXPENSES	-17,168.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT FUNDRAISING EXPENSES	17,168.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number: 58-1953669

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule G (Form 990 or 990-EZ) 2020

032081 11-25-20

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 ACES CASINO NIGHT (event type)	(b) Event #2 FORE THE KIDS GOLF TO (event type)	(c) Other events 1 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	12,070.	49,019.	8,272.	69,361.
	2 Less: Contributions	12,070.	38,739.	8,272.	59,081.
	3 Gross income (line 1 minus line 2)		10,280.		10,280.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs		9,772.		9,772.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	251.	7,145.		7,396.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				17,168.
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-6,888.

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility ..... 13a %

b An outside facility ..... 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $ _____

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

Name of the organization: THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number: 58-1953669

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EDUCATION. THE CAC COORDINATES THE CHILD PROTECTIVE INVESTIGATION TEAM.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE FORM 990 ANNUALLY BEFORE FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

AFTER DISCLOSURES OF THE FINANCIAL INTEREST, THE INTERESTED PERSON SHALL LEAVE THE BOARD OR COMMITTEE MEETING WHILE THE FINANCIAL INTEREST IS DISCLOSED AND VOTED UPON. THE REMAINING BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A CONFLICT OF INTEREST EXISTS BY MAJORITY VOTE OF THE DISINTERESTED DIRECTORS. IF A CONFLICT OF INTEREST EXISTS, AN ALTERNATIVE TRANSACTION OR ARRANGEMENT IS INVESTIGATED EXERCISING DUE DILIGENCE. IF ANOTHER ALTERNATIVE IS NOT REASONALBY ATTAINABLE, DISINTERESTED DIRECTORS SHALL DETERMINE BY MAJORITY VOTE IF THE CONFLICTED TRANSACTION OR ARRANGEMENT IS IN THE CENTER'S BEST INTEREST.

FORM 990, PART VI, SECTION B, LINE 15A:

THE EXECUTIVE DIRECTOR'S SALARY IS REVIEWED AND APPROVED ANNUALLY BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19:

AUDITS, ORGANIZING POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE TO PUBLIC INSPECTION UPON REQUEST. FORM 990 IS ALSO AVAILABLE ON GUIDESTAR.

Name of the organization THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.

Employer identification number 58-1953669

FORM 990, PART XII, LINE 2C

THE PROCESS OF SELECTING AND OVERSEEING THE AUDIT HAS NOT CHANGED FROM THE PRIOR YEAR.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property) 990

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2020

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
THE CHILDREN'S ADVOCACY CENTER OF HAMILTON COUNTY, INC.	FORM 990 PAGE 10	58-1953669

Part I **Election To Expense Certain Property Under Section 179** **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,040,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,590,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation (Don't** include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	17,103.

Part III **MACRS Depreciation (Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2020	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
i	Nonresidential real property	/		39 yrs.	MM	S/L	
		/			MM	S/L	

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year	/		30 yrs.	MM	S/L	
d	40-year	/		40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	17,103.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year:					
43 Amortization of costs that began before your 2020 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	

2019

Strategic Plan

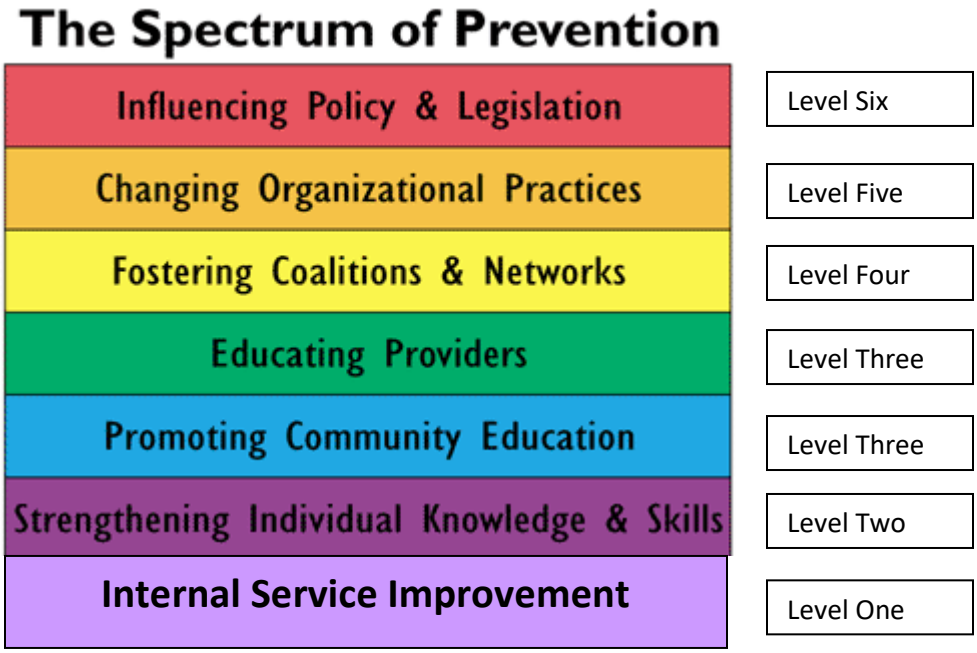
2019-2023

Introduction

The Children's Advocacy Center (CAC) envisions a community with resilient children who live lives safe from violence and abuse. Data states one in ten children will be victimized before their 18th birthday. The strategies implemented in the next three years will increase the resilience of children who are victimized and increase knowledge and action in the community.

In September 2018 the CAC Board met and began the strategic planning process. Months of subcommittee work and consultation resulted in the following document which was approved March 2019 for implementation starting in July 2019.

Below is the Spectrum of Prevention from the Prevention Institute. This framework addresses each level of the social ecology and ways services providers can be impactful. Both the prevention and intervention work of the CAC is evidence-based and is rooted in what will provide safety and justice for children who are victims of child sexual abuse.



The strategies outlined throughout this plan are to move the agency into the next three years by continuing to improve direct services, rigorous data collection, and strengthening of strategic partnerships.

Level One: Providing Services to Children and Their Non-Offending Caregivers: Clinical Expansion

CHALLENGE: The CAC currently has capacity to address the needs of families who receive services in the Intervention Department, which includes forensic interviewing and medical exams. There is a need to enhance the capacity in the Clinical Department to provide counseling and advocacy. There is often a waiting list for children are referred for therapy.

OVERALL GOALS:

Every child and family who experiences child sexual abuse will have access to the full range of support services from interview to therapy.

Increase capacity in therapy and family advocacy programs to ensure every family has appropriate resources and referrals, and therapeutic services.

GOAL: Accurate assessment of staff and services needed and/or provided by assessing the data related to the Family Advocacy and Therapeutic programs.

> OUTCOME: Determine the need for additional staffing to meet the goal.
>
> OUTCOME: Justification for services needed to meet the needs of the community and address any gaps in current service provision.

GOAL: The Family Advocacy Program will be consistently applied across all services.

> OUTCOME: All caregivers will be given the same baseline of services and data will be collected.
>
> OUTCOME: As demand for family advocates increases, systems will be in place to meet the need.
>
> OUTCOME: Families will have support through the judicial process as prosecution rates increase.

Level Two: Strengthening Individual Knowledge and Skills to enhance individual capacity to prevent child sexual abuse: **Prevention Programming**

CHALLENGE:

The CAC provides prevention programming to inform adults on how to recognize, respond and report child sexual abuse. The CAC provides youth programming which includes identifying protective strategies to increase resilience against perpetration. This work starts with preschoolers and continues to adults. The CAC currently provides programming at no cost to the community. There is grant funding to underwrite some of the costs of the program, including salary and supplies. The demand for programming exceeds capacity both in staffing and in financial support.

Partners in Prevention is a program developed by Darkness to Light and has strict parameters to become a Partner. https://www.d2l.org/wp-content/uploads/2017/01/Partner-in-Prevention-4.11.14.pdf

CAC would utilize this existing branding and checklist to help encourage training and appropriate institutional responses to child sexual abuse.

OVERALL GOAL: *Partners in Prevention* will be a sought after designation for all youth-serving organizations, partner organizations, and businesses.

OVERALL OUTCOME: *Partners in Prevention* will create a social enterprise that helps support services for children.

GOAL: Create business plan for *Partners in Prevention* which includes current capacity, growth and income plan. This will include gathering data about current service numbers in relation to capacity to show need, as well as an accurate reflection of work.

> OUTCOME: Identify the partners who are currently engaged in prevention programming and create a plan outlining who needs to be reached, and who can pay for programming.
>
> OUTCOME: Identify how many additional staff/interns are needed to implement the *Partners in Prevention Program* and the CAC will meet the needs of the prevention demand in the community.
>
> *This goal will work in concert with Promoting Community Education and Awareness: Educating Community Stakeholders in the Education Arena
>
> Attachment: Business Plan Template

GOAL: Hire and train additional staff/interns for *Partners in Prevention*.

> OUTCOME: The needs will be met for prevention programming countywide.

GOAL: Implement *Partners in Prevention* throughout Hamilton County.

OUTCOME: Adults and youth throughout Hamilton County will feel empowered to recognize, respond, and report child sexual abuse appropriately.

OUTCOME: Increase safe environments for children throughout the county.

OUTCOME: Prevention program will generate revenue for the CAC and be self-sustaining by year three.

Level Two: Strengthening Individual Knowledge and Skills to enhance individual capacity to prevent child abuse: Human Resource Practices

CHALLENGE/SUMMARY:

To establish a hiring process that identifies candidates who fit the needs and culture of the organization—all of these goals relate to the sustainability of the organization because they relate to the retention of employees. Most of these items have to be addressed for the 2020 National Children's Alliance Accreditation process.

GOAL: Have behavioral-based interviewing process for all the positions within the organization.

> OUTCOME: Job specific interview questions that address the needs of each position and department. Leadership will accurately assess the skill sets of candidates and hire based upon judgement, decision making skills, and experience.

GOAL: Update the CAC job descriptions to accurately reflect the position, department and agency needs.

> OUTCOME: Accurate, detailed job descriptions that set clear expectations for staff.

GOAL: Review and update the Agency Policies and Procedures manual with the assistance of the Human Resources committee and/or HR Consultant.

> OUTCOME: Create and update the recruitment, orientation and onboarding plan to be efficient, and welcoming, while enhancing employee satisfaction, retention, and recruitment.

GOAL: Continue to implement quarterly HR trainings for the Leadership Team of the CAC. If budget allows have outside facilitators/trainers when appropriate.

> OUTCOME: There will be uniformity to hiring, coaching, and separation of employees. The capacity of the Leadership Team will increase to address HR needs, and there will continue to be a low attrition rate for the CAC, which will cost the agency less money in the long run.

GOAL: Update the evaluation process of CAC employees, so if the budget allows there can be merit- based raises.

> OUTCOME: Justification for staff to receive more than cost of living increases.

GOAL: Create Succession Plans for each leadership position at the CAC.

> OUTCOME: Seamless transition if there is a vacancy in a leadership position at the CAC.

GOAL: Streamlining of administrative practices of the CAC. Including grants management, human resources, and departmental quality control. As the CAC grows, and has different types of income, there needs to be staffing support beyond the ED to manage the fiscal and compliance expectations.

> OUTCOME: Director of Operations to manage the financial, human resources, and logistics of the organization.

Level Three: Promoting Community Education and Awareness: Marketing

CHALLENGE: The CAC is a recognizable brand throughout Hamilton County, but there is not an understanding of services provided or how the CAC is different than government entities that serve children or other youth-serving nonprofits.

Currently, there is a media policy in the Personnel Manual, but there is no institutional practices related to how the CAC brand is messaged. Messaging needs to be streamlined agency-wide to create succinct and uniform information to the community.

This will also help to accurately articulate the epidemic of child sexual abuse to media outlets, which in turn could create a community that expects that child abuse perpetrators will be held accountable in the legal arena.

GOAL: CAC Brand is well recognized and community will understand and the value of services provided.

> OUTCOME: CAC Brand is not confused with other entities or providers. This will help caregivers to not have hesitancy in participating in CAC services.
>
> OUTCOME: The CAC is a sought out organization for Chattanoogans who wish to serve on a Board of Directors.

GOAL: Create an agency-wide Communications Plan & Procedure

OUTCOMES:

- Better brand recognition for the CAC and less confusion with government entities and other youth serving organizations;
- Clear message for investors about programming and how we are different than other youth serving organizations;
- Caregivers will not have hesitancy about engaging in advocacy and therapeutic services.

GOAL: With the assistance of a Board subcommittee, and possibly a consultant, create a Brand Book for the CAC.

> OUTCOME: All departments' printed materials have continuity and materials are created that match the audiences being reached. Continuity of digital and printed materials for the CAC.

GOAL: Slide decks for Partners in Prevention, Endowment Pitch, and Community Awareness Tours.

> OUTCOME: Easily explain to potential investors about the benefits of program and clear marketing to targeted audiences.

GOAL: Development Media Package.

> OUTCOME: To increase funds and brand recognition create Planned Giving, Endowment, and Sponsorship materials that are packaged for investors.

Level Three: Promoting Community Education and Awareness: **Data Monetization**

CHALLENGE: There are many channels and methods that the CAC is currently collecting data. To accurately speak to funders, create a streamlined message, and speak with authority to partners the CAC needs to implement procedures and systems on how data is collected, who it is collected by, and why it is collected.

GOAL: Streamlined data collection through all departments of the CAC.

> OUTCOME: Accurate data is collected across all departments and the CAC is a trusted source of data.
>
> OUTCOME: Data processing system that ensures accuracy of information shared by the CAC is reflective of community needs related to child abuse.
>
> OUTCOME: Understandable outcomes are tracked through departments; that include but are not limited to: how many clients are served, the changes in behaviors that take place or the benefits to clients because of partnerships.

Department Specific GOALS related to Data Monetization

INTERVENTION DEPARTMENT

GOAL: Collect data related to who is reporting cases (specifically which schools are reporting and where the reports are coming from within the schools).

> OUTCOME: Strong data to illustrate to present to partners in education to advocate for systemic changes for children who victims of child sexual abuse.
>
> OUTCOME: Track changes as collaborations with HCDE grows.

GOAL: Collect data related to all CPIT partners demonstrating how effectively the team works together and identifying existing gaps in service

> OUTCOMES:
>
> Short term: Understanding of team strengths and weaknesses to more effectively advocate to external partners (DA/School system) about the work of the CAC.
>
> Intermediate term: Enhanced data points from CAC and CPIT partners that illustrates capacity to serve victims of child sexual abuse.
>
> Long term: Increased funding from systemic partners (School System) and more prosecutions (DA's office)

GOAL: Data streamlining/tracking related to when a case starts with an FI and if it is prosecuted.

> OUTCOME: Strong data to illustrate that the CAC is providing effective evidence for cases. This is to work in conjunction with other outcomes related to increasing the prosecution rates.

CLINICAL DEPARTMENT

GOAL: Implement new forms in Family Advocacy program that help to accurately track what services are being offered and how frequently follow up is being provided.

> OUTCOME: Strong data to support the needs of the families and as prosecution rates increase the family advocates will track requests for court accompaniment.

GOAL: Track outcomes related to therapeutic and family advocacy interventions in a streamlined manner.

> OUTCOME: Strong data to support the needs of the families and staffing increases.

EXTERNAL AFFAIRS

GOAL: Development database and wealth management software that accurately reflects the activities of CAC investors.

> OUTCOME: Collect and maintain data that is reflective of the active donors and potential donors. This will help to assess gaps in who is giving to the CAC (sector, zip codes, corporations, planned giving) and increase institutional information related to potential donors.

> OUTCOME: Re-engagement of donors of who have given in the past

ADMINISTRATION

GOAL: Updated system for tracking timesheets, paid time off, withholdings etc.

> OUTCOME: Less time from administration staff and leadership team spent on these items.

GOAL: Accurate analysis and understanding of all the data collected from clients and collaborative partners that the CAC utilizes.

> OUTCOME: Identify structures in place where current staffing addresses the amount of data collected or if more staffing, like a Data Officer is an appropriate place for staffing growth.

Level Three: Promoting Community Education and Awareness: Educating the Legal Community

CHALLENGE: One of the themes that was consistent during the strategic planning listening sessions is how there are gaps in understanding from legal partners about how the CAC can provide a service to help with the prosecution of child sexual abuse. A proposed solution was intentional training to stakeholders within the DA's office.

GOAL: Increase the capacity of members of the District Attorney's staff (ADA, Victim Advocates, etc.) on how the CAC can assist in the investigation process for: child sexual abuse cases and secondarily cases where there are child witnesses to other types of crimes.

> OUTCOME: ADAs and the DA will understand the expertise the CAC can offer in difficult to prosecute cases of child sexual abuse, and this will help increase the number of prosecuted cases and justice for children who are victims.

Level Three: Promoting Community Education and Awareness: Educating Community Stakeholders in the Education Arena

CHALLENGE: The CAC has saturation with school and early childhood educators with Stewards of Children *(child sexual abuse prevention curriculum)*. However, there are still barriers for educators reporting appropriately and for those at the district administration level to hold school administrators accountable.

GOAL: Increase the capacity of members of the Hamilton County Commission, the HCDE School Board and Central Office staff on the mission, vision, and resources from the CAC to increase justice and advocacy for child sexual abuse victims.

> OUTCOME: Better outcomes for children and their families who are victims of child sexual abuse.
>
> OUTCOME: CPIT members will complete thorough investigations that will in the long run result in more successful prosecution of child sexual abuse cases with an increased rate of convictions.

GOAL: Increase the understanding and capacity of leadership within schools to appropriately respond to child sexual abuse and for children who are victimized to receive appropriate services and justice.

> OUTCOME: All principals in the HCDE will be effectively trained on reporting and responding to child sexual abuse. Those who partner beyond training will be considered a Partner in Prevention.

GOAL: Work with District Level staff at HCDE to ensure that the CAC is a part of the Future Ready 2023 Priority Areas to ensure families understand advocacy services and justice options for children.

> OUTCOME: The CAC will engage HCDE leadership on how the CAC fits into the strategic plan for the school district. This will institutionalize the CAC within the school district and with a potential positive impact on funding.

Level Four: Fostering Coalitions and Networks

GOAL: More collaboration with the District Attorney's Office Staff

OUTCOMES:

Short/Intermediate Term: Regular meetings (quarterly) with staff (ADA/Victim's Advocates)

Better knowledge from the DA Victim Advocate about Dockets and when cases are going to be in court to better prepare the FA team to assist families.

Long Term: One assigned ADA for CPIT/ More prosecutions of child sexual abuse cases which will result in more justice for children who are victims of child sexual abuse and perpetrators being held accountable.

GOAL: Convene the *Perpetrator Accountability Committee* quarterly that will advise on how to promote justice for victims of child sexual abuse and develop strategies that ensure more victims achieve justice in the legal system.

OUTCOME: CAC will have a better understanding of barriers for victims within the legal system and work with partners to create solutions for families to achieve justice in the legal system.

GOAL: Develop a *Prevention Community Action Team* that will meet quarterly. This committee will be comprised of school personnel, board members, CAC staff, and other community stakeholders to address the emerging issues for children who are victimized by child sexual abuse and the school system's response to recognizing, responding, and reporting incidences of abuse.

OUTCOME: Children who are victimized and disclose to school personnel will receive a uniform response system-wide. There will be a clear understanding by school personnel about how to respond regardless of the relationship of the victim to the alleged perpetrator. System responses will be appropriate and consistent to respond to the needs of children who are victims.

OUTCOME: *Partners in Prevention* will be recognized districtwide as the branding that denotes an institution that has demonstrated the ability recognize, respond, and report child sexual abuse in accordance with best practices.

OUTCOME: Strategic proposal to present to district level stakeholders (Hamilton County Commission, HCDE School Board) and other investors related to sustainable funding for the CAC.

Level Five: Changing Organizational Practices: Improving Health and Increasing Safety

GOAL: At least 10% of the 75 public schools in Hamilton County will be a *Partner in Prevention*.

OUTCOMES:

- Attitudes about reporting child sexual abuse will change and more children will be appropriately connected to services
- Revenue from *Partners in Prevention* program will create a sustainable model.
- Investors will see that Partners in Prevention is a systemic approach to preventing child sexual abuse and will invest in the prevention programming of the CAC.

GOAL: Understand CPIT partners' practice assessing for safety with the children we serve, and what it means to thoroughly review a case.

OUTCOME: Better understanding for CAC's role with family advocates assessing safety, hold partners accountable in CPIT to ensure all aspects of a case are completed. Advocacy to the DA about practice will accurately reflect all other aspects of the case have been investigated and eliminating any gaps that would hinder effective prosecution. This will result in higher rates of convictions for sex offenders and increased levels of justice for CAC families.

GOAL: Review law enforcement partners' policies related to general investigations when there is a child present.

OUTCOME: In partnership with LE (CPD/HCSO) development of policies and procedures for when there is a child present and a crime has been committed. The CAC will assist in providing forensic interviews.

Level Six: Influencing Policy and Legislation: To Increase Resiliency for Child Sexual Abuse Victims and Their Families

GOAL: Meet with all members of the Hamilton County Legislative Delegation at least one annual event.

OUTCOME: Increased awareness about the CAC, the services provided, and the impact child sexual abuse.

Other Documents:

Development Plan 2019 2020

Agency Budget

Partners in Prevention Business Plan

HAMILTON COUNTY
SHERIFF'S OFFICE

AUSTIN GARRETT
SHERIFF

February 26, 2024

Letter of Support
Hamilton County Funding Request - Chattanooga Advocacy Center (CAC)

The Hamilton County Sheriff's Office would like to express our support of the CAC for funding from the Hamilton County Government. The CAC provides all services to child abuse victims referred by the Department of Children Services and law enforcement at no cost. The CAC has an impeccable fiscal record.

They are funded by local, state, and federal funders and have had clean monitoring and audits from every entity. Through fiscal year 2023-2024, the CAC saw over 1,000 children and the advocacy department saw the caregiver for the majority of those children, which was approximately 495 caregivers. Every child seen at the CAC is in Hamilton County.

Additionally, each caregiver is given a survey when entering the CAC for service and given a follow-up survey over the phone after they have received service to track their satisfaction with the services provided including the resources and referrals provided, how their staff interactions were, and if they had a positive experience while on-site. The majority of those surveyed report they have positive interactions with staff, receive helpful resources, and have excellent on-site experiences.

Therapy was provided to 57 children in fiscal year 22-23 for 596 therapy sessions. Outcome data is also collected with all therapy clients. One hundred percent of children seen at the CAC report indicated a reduction in trauma symptoms. They also all reported indicated an increased knowledge of personal safety skills. All parents strongly agreed or agreed that their child's abuse-related symptoms are less frequent or less severe since becoming involved with this agency. All children seen at the CAC for therapy are residents of Hamilton County.

The CAC works with the Hamilton County Sheriff's office through the investigation of child sex crimes, with forensic interviews and medical exams of children who are alleged victims of severe abuse. They sit on our Child Protective Investigation Team

This funding would support essential current staffing for the Child Protective Investigation Team. Those two positions are the Director of Clinical and Advocacy Services and the Family Services Coordinator.
This state funding was cut by the Victims of Crime of Act (VOCA) through Office of Criminal Justice Program (OCJP) by 50% over the last two years. We appreciate your consideration of this request for funding for the CAC.

Sincerely,

Austin Garrett, Sheriff

OFFICE OF THE SHERIFF

Hamilton County Courts Building 600 Market Street Chattanooga, Tennessee 37402 (423) 209-7005

HAMILTON COUNTY JUVENILE COURT

1600 EAST THIRD STREET • CHATTANOOGA, TENNESSEE 37404-2556

HON. ROBERT D. PHILYAW
JUDGE

SAMUEL G. MAIRS
COURT ADMINISTRATOR

February 23, 2024

Re: Child Advocacy Center Letter of Support

To Whom It May Concern:

It is my pleasure to offer my full support to the Children's Advocacy Center of Hamilton County (CACHC) for funding regarding their therapy and advocacy services. Our affiliation with the CACHC spans many years and we believe in the mission and vision of offering help, hope and healing to children in Chattanooga and Hamilton County.

Hamilton County Juvenile Court is proud to be an agency partner on the Child Protective Investigative Team, a multi-disciplinary approach to investigating severe child abuse and ensuring a thorough investigation and support for child victims. The CACHC provides efficient, delivery-focused services to children and our staff values the level of collaboration and communication given by them and the team.

The CACHC also generously offers in-service and staff training on current trends and topics related to child abuse. This is extremely helpful to Juvenile Court employees who work daily with families experiencing trauma.

Hundreds of abused and neglected children find themselves in our local court system each year. Unfortunately, the process which provides protection from further abuse or neglect is often distressing.

The Children's Advocacy Center is one of the most positive factors for the children of our community who are victims and who might be victims if not for the work of the CACHC. We enthusiastically support the work of the CACHC and encourage your serious consideration of this nomination.

Very truly yours,

Robert D. Philyaw
Hamilton County Juvenile Judge

TELEPHONE: (423) 209-5100 • FAX: (423) 209-5101 • CLERK: (423) 209-5250

RED BANK POLICE DEPARTMENT

3117 Dayton Boulevard, Red Bank, TN 37415
(423) 875-0167

DAN SEYMOUR
CHIEF OF POLICE

February 26, 2024

To Whom It My Concern,

I am honored to write a recommendation for the Children's Advocacy of Hamilton County (CAC) on behalf of the Red Bank Police Department.

The Red Bank Police Department is an active member of the CAC's Child Protective Investigation Team (CPIT). CPIT is a team composed of agencies responsible for coordinating and working comprehensively involving severe child abuse cases. The CPIT members come from diverse disciplines and perspectives, yet all have a common focus, to help victims and to hold the perpetrator accountable.

"Our police department highly values the expertise and services provided by the CAC in Hamilton County for facilitating a thorough response to child abuse cases. The CAC plays a pivotal role in the community by providing training, team facilitation and coordination, tracking and collecting data, and advocating for the victims of child abuse. With their support, the Red Bank Police Department can handle even the most critical child abuse cases with the utmost care and attention. Additionally, the CAC is committed to educating and providing advocacy and referral resources to other community professionals who may encounter incidents of abuse in the community."

Every member of the Child Protective Investigative Team must act promptly and appropriately when a child is abused or neglected. The Red Bank Police Department has worked in partnership with the CAC for several years now. Their team's approach to advocacy has been highly effective in serving victims, and from our standpoint, they work very efficiently.

We fully support the CAC's application for *Hamilton County Commission Funding*.

Sincerely,

Chief Dan Seymour
Red Bank Police Department
3117 Dayton Boulevard
Red Bank, TN 37415

Family Justice Center
Chattanooga • Hamilton County
Pathways to Hope and Safety

January 29th, 2024

Letter of Support

Hamilton County Funding Request

Children's Advocacy Center of Hamilton County, The Emmy Haney House

The Chattanooga Hamilton County Family Justice Center is writing to express their support for Children's Advocacy Center of Hamilton County, The Emmy Haney House in their application for funding from Hamilton County Government. Through this funding, the organization will be able to enhance services to victimized children in our community. The Children's Advocacy Center provides a coordinated and comprehensive path to healing for children who have experienced child sexual abuse or severe physical abuse, and engages the community in education initiatives to our county's most vulnerable children and their families.

As an on-site partner of the FJC, Children's Advocacy Center is a wonderful resource for us to collaborate with to identify barriers or gaps in services for the families of Hamilton County. The support they offer means the world to our young families. Kristen and her staff work so hard to lift up the children and their parents.

We wholeheartedly support Children's Advocacy Center application for this funding to benefit the children of our community.

Sincerely,

Regina McDevitt, M.Ed.
Executive Director
Chattanooga Hamilton County Family Justice Center
rrmcdevitt@chattanooga.gov
423-643-7600