YOUTH FOR CHRIST, INC.
D/B/A CENTRAL INDIANA YOUTH FOR CHRIST

Financial Statements
With Independent Accountant's Compilation Report

June 30, 2026

YOUTH FOR CHRIST, INC.
D/B/A CENTRAL INDIANA YOUTH FOR CHRIST

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CAPINCROUSE
A DIVISION OF Carr, Riggs & Ingram

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Youth for Christ, Inc. d/b/a Central Indiana Youth for Christ
Indianapolis, Indiana

Management is responsible for the accompanying financial statements of Youth for Christ, Inc. d/b/a Central Indiana Youth for Christ (a nonprofit organization), which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Capin Crouse LLC

Indianapolis, Indiana
September 11, 2026

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YOUTH FOR CHRIST, INC.
D/B/A CENTRAL INDIANA YOUTH FOR CHRIST

Statement of Financial Position

June 30, 2026

ASSETS:		
Cash and cash equivalents	$	37,545
Prepaid expenses and other assets		23,034
Beneficial interest in assets of foundation		1,313,947
Property and equipment–net		285,279
Total Assets	$	1,659,805
LIABILITIES AND NET ASSETS:		
Accounts payable	$	14,283
Accrued expenses and other liabilities		6,815
Total liabilities		21,098
Net assets:		
Without donor restrictions		1,638,707
Total Liabilities and Net Assets	$	1,659,805

See independent accountant's compilation report and notes to financial statements

YOUTH FOR CHRIST, INC.
D/B/A CENTRAL INDIANA YOUTH FOR CHRIST

Statement of Activities

Year Ended June 30, 2026

	Without Donor Restrictions
SUPPORT AND REVENUE:	
Contributions and grants	$ 824,170
Contributions of nonfinancial assets	11,322
Vehicle sales	11,515
Change in beneficial interest in assets of foundation	160,581
Other income	35,385
Total Support and Revenue	1,042,973
EXPENSES:	
Program services	601,319
Supporting activities:	
Management and general	197,723
Fundraising	163,112
Total Expenses	962,154
Change in Net Assets	80,819
Net Assets, Beginning of Year	1,557,888
Net Assets, End of Year	$ 1,638,707

See independent accountant's compilation report and notes to financial statements

YOUTH FOR CHRIST, INC.
D/B/A CENTRAL INDIANA YOUTH FOR CHRIST

Statement of Functional Expenses

Year Ended June 30, 2026

	Program Services	Supporting Activities: Management and General	Supporting Activities: Fund-Raising Expenses	Supporting Activities: Total Supporting Activities	TOTAL
Salaries and benefits	$ 438,628	$ 99,496	$ 95,563	$ 195,059	$ 633,687
Professional fees	15,810	51,187	-	51,187	66,997
Insurance	41,026	1,200	-	1,200	42,226
Utilities	15,015	-	-	-	15,015
Repairs and maintenance	13,355	-	-	-	13,355
Computer and IT	216	2,520	3,879	6,399	6,615
Program and office supplies	68,325	3,699	41,119	44,818	113,143
Advertising	-	-	16,598	16,598	16,598
Printing and publications	147	147	2,641	2,788	2,935
Travel	199	2,885	2,885	5,770	5,969
Depreciation	-	22,074	-	22,074	22,074
Other expenses	8,598	14,515	427	14,942	23,540
Total Expenses	$ 601,319	$ 197,723	$ 163,112	$ 360,835	$ 962,154

See independent accountant's compilation report and notes to financial statements

YOUTH FOR CHRIST, INC.
D/B/A CENTRAL INDIANA YOUTH FOR CHRIST

Statement of Cash Flows

Year Ended June 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$	80,819
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation		22,074
Change in beneficial interest in assets of foundation		(160,581)
Changes in:		
Prepaid expenses and other assets		13,527
Accounts payable		(921)
Accrued expenses and other liabilities		(31,794)
Net Cash Used in Operating Activities		(76,876)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from disbursements of beneficial interest in assets of foundation		110,000
Net Cash Provided by Investing Activities		110,000
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from line of credit		90,000
Payments on line of credit		(91,019)
Net Cash Used in Financing Activities		(1,019)
Change in Cash and Cash Equivalents		32,105
Cash and Cash Equivalents, Beginning of Year		5,440
Cash and Cash Equivalents, End of Year	$	37,545

See independent accountant's compilation report and notes to financial statements

YOUTH FOR CHRIST, INC.
D/B/A CENTRAL INDIANA YOUTH FOR CHRIST

Notes to Financial Statements

June 30, 2026

1. NATURE OF ORGANIZATION:

Central Indiana Youth for Christ (CIYFC) is a non-profit founded in 1981. The purpose and objective of the CIYFC is to communicate the life changing message of Jesus Christ to young people primarily in Central Indiana through outreach programs to those youth without a church background. CIYFC further encourages students involved in churches to become leaders and equips local churches with resources to support youth programs. CIYFC is located in Indianapolis Indiana, and is a charted affiliate of Youth for Christ/USA. CIYFC's support comes in the form of contributions, grants and special events.

CIYFC is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (Code) and state income tax under comparable law. CIYFC is not a private foundation under Section 509(a)(1) of the Code. Contributions to CIYFC are deductible for income tax purposes.

2. SIGNIFICANT ACCOUNTING POLICIES:

BASIS OF ACCOUNTING

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASU).

USE OF ESTIMATES

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to fair value of beneficial interest in assets of foundation, allocation of expenses on a functional basis and depreciation of property and equipment.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand and in checking and savings accounts. CIYFC considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. CIYFC maintains accounts in federally insured financial institutions, which at times may exceed federally insured limits. As of June 30, 2026, there were no cash balances in excess of federally insured limits.

BENEFICIAL INTEREST IN ASSETS OF FOUNDATION

CIYFC placed board designated funds to be administered by Youth For Christ Foundation (YFCF). The fund is held and invested by the YFCF for CIYFC’s benefit and is reported at fair value in the statement of financial position, with distributions and changes in fair value recognized as the change in beneficial interest in foundation in the statement of activities.

2. SIGNIFICANT ACCOUNTING POLICIES, continued:

PROPERTY AND EQUIPMENT-NET

Expenditures for property and equipment are capitalized at cost. Repairs and maintenance costs are expensed as incurred. Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets. Repairs and maintenance are expensed as incurred. CIYFC capitalizes purchases of property and equipment exceeding $1,000, with lesser amounts expensed in the year purchased. The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2026.

Building and improvements	5 to 39 years
Furniture and equipment	3 to 10 years
Vehicles	5 years

NET ASSETS

The financial statements report amounts separately by class of net assets:

Net assets without donor restrictions are those resources currently available for organizational purposes under the direction of the Board and management. The Board has set aside a board designated endowment for both short-term and long-term reserves.

Net assets with donor restrictions are those resources contributed with donor stipulations for specific operating purposes. There were no net assets with donor restrictions as of June 30, 2026.

SUPPORT AND REVENUE

Contributions and grants are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly removed the conditions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts recorded that are restricted for future periods or restricted by the donor for specific purposes are reported as with donor restrictions support that increases that net asset class. Donor-imposed stipulations that will be met in the same period in which the revenue is received are recognized as net assets with donor restrictions. When a donor-imposed restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and change in net assets as net assets released from restrictions.

2. SIGNIFICANT ACCOUNTING POLICIES, continued:

SUPPORT AND REVENUE, continued

Vehicle sales represent the sale of vehicles from the City Life Wheels program. Contracts for fixed consideration are completed when the possession of the vehicle is transferred. The full sales price of all vehicle sales is paid when the vehicles are sold. There is no warranty provided on the sale of vehicles. Revenue is recognized when the customer takes possession of the vehicle.

Other income is recognized when performance obligations are met, which is at the time the event takes place.

CONTRIBUTIONS OF NONFINANCIAL ASSETS

Contributions of nonfinancial assets that are used in CIYFC's operations are recorded at their estimated fair market value on the date of the gift. These contributions have been shown as contributions of nonfinancial assets on the statement of activities and are without donor restrictions. These amounts are included in various program expenses in the statement of activities. These contributions, other than vehicles, are not monetized or sold, rather they are used within CIYFC's operations. Vehicles are sold. CIYFC determines the fair market value of contributed nonfinancial assets by referencing various third-party sources.

No amounts have been reflected in the statement of activities or statement of functional expenses for donated services of volunteers, as they do not meet the “specialized skills” requirement under current accounting standards. Nevertheless, a large number of volunteers have given significant amounts of their time to CIYFC's programs, fundraising campaigns, and management.

For the year ended June 30, 2026, contributions of nonfinancial assets recognized within the statement of activities included:

Vehicles	$	6,914
Supplies		4,408
	$	11,322

EXPENSES, ADVERTISING, AND JOINT COSTS

Expenses are reported when incurred. 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 and benefits and supplies, which are allocated on the estimated time spent by CIYFC personnel and programs. The costs of providing various program services and supporting activities have been summarized on a functional basis in the statement of functional expenses. No joint costs were incurred during the year ended June 30, 2026. Advertising costs during the year ended June 30, 2026, were approximately $17,000.

3. LIQUIDITY AND AVAILABILITY OF RESOURCES:

The following table reflects CIYFC's financial assets as of June 30, 2026, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, if they have contractual or donor-imposed restrictions, or because the governing board has set aside the funds for specific contingency reserves and projects within one year of the statement of financial position date. These board designations could be drawn upon if the board approves that action.

Financial assets:	
Cash and cash equivalents	$ 37,545
Beneficial interest in assets of foundation	1,313,947
Financial assets, at year end	1,351,492
Less those unavailable for general expenditures within one year, due to:	
Net assets designated by the board for the board designated endowment	(1,313,947)
Financial assets available to meet cash needs for general expenditures within one year	$ 37,545

CIYFC structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of CIYFC's liquidity management, it has established guidelines for making decisions related to managing short term cash reserves in a prudent manner.

4. BOARD DESIGNATED ENDOWMENT:

CIYFC has a board designated endowment held at the YFCF. As required by generally accepted accounting principles, 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. There are no donor-imposed restrictions as of and for the year ended June 30, 2026.

Investment Return Objectives, Risk Parameters and Strategies: CIYFC has adopted investment and spending policies, approved by the Board of Directors, for endowment assets. Those policies attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk.

4. BOARD DESIGNATED ENDOWMENT, continued

To satisfy its long-term rate-of-return objectives, CIYFC relies on a total return strategy administered by YFCF in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). YFCF targets a diversified asset allocation that places a greater emphasis on long-term growth and a reasonable return.

Spending Policy: The board designated endowment is split between the reserve funds and long-term endowment fund. Reserve funds can be spent down as authorized by the Board of Directors without a maximum spending limit. The long-term endowment will provide no more than 10% of the annual expense budget as determined by the board. The long-term endowment is required to maintain a minimum investment balance of $500,000 as of June 30, 2026, the board has not made a determination on the amount to be spent on the annual budget.

Changes in board designated endowment net assets for the year ended June 30, 2026 are as follows:

	Without Donor Restrictions
Board designated endowment net assets, beginning of year	$ 1,263,366
Distributions	(110,000)
Change in beneficial interest in assets of foundation	160,581
Board designated endowment net assets, end of year	$ 1,313,947

YOUTH FOR CHRIST, INC.
D/B/A CENTRAL INDIANA YOUTH FOR CHRIST

Notes to Financial Statements

June 30, 2026

5. PROPERTY AND EQUIPMENT-NET:

Property and equipment, net as of June 30, 2026, consists of:

Building and improvements	$	473,639
Furniture and equipment		68,748
Vehicles		34,590
		576,977
Less accumulated depreciation		(291,698)
	$	285,279

6. NET ASSETS:

Net assets without donor restrictions as of June 30, 2026, consist of:

Undesignated	$	324,760
Board designated endowment		1,313,947
	$	1,638,707

7. LINE OF CREDIT:

CIYFC had a line of credit with a financial institution that expired in May 2026 and was not renewed. The maximum amount available under the line was $150,000. Borrowings bore interest at the prime rate plus 1.00% (with a minimum interest rate of 4.00%). The line was fully paid off in 2026. Interest expense associated with borrowings on the line of credit was $413 for the year ended June 30, 2026.

8. FAIR VALUE DISCLOSURE OF ASSETS:

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1 : Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2 : Significant other observable inputs other than Level 1 prices, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs, other than quoted prices, that are:
  - observable; or
  - can be corroborated by observable market data.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 : Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2026:

Beneficial interest in assets of foundation : Fair value for the pooled investments YFCF is measured using Level 3 inputs. The fair value is determined based on the fund value reported by YFCF. YFCF allocates investment income to the funds based on the unitized value of the assets held by each individual funds within the overall portfolio.

Assets measured at fair value on a recurring basis consists of the following at June 30, 2026:

		Fair Value Measurements Using:		
	Fair Value	Level 1	Level 2	Level 3
Beneficial interest in assets of foundation	$ 1,313,947	$ -	$ -	$ 1,313,947

8. FAIR VALUE DISCLOSURE OF ASSETS, continued:

The following represents the change in the beneficial interest in assets of foundation:

Balance, July 1, 2025	$ 1,263,366
Distributions	(110,000)
Change in beneficial interest in assets of foundation	160,581
Balance, June 30, 2026	$ 1,313,947

9. RETIREMENT PLAN:

CIYFC has a 403(b) retirement plan which covers all employees who are at least 21 years of age and have at least one year of service. Under the plan, CIYFC provides a discretionary match contribution based on employee deferrals into the plan up to 6% of eligible compensation. There were employer contributions to the plan of $11,710 during 2026.

10. RELATED PARTY TRANSACTIONS:

CIYFC is a chartered affiliate of Youth for Christ/USA. The affiliation agreement requires CIYFC to pay participation fees on a monthly basis as well as insurance fees on an annual basis as determined under the requirements of the agreement. Participation fees and insurance fees totaled approximately $31,000 and $31,000 for the year ended June 30, 2026. At June 30, 2026, $4,343 of these fees were included in accounts payable.

During the year ended June 30, 2026, approximately $68,000 was given by members of the board of directors, respectively.

11. SUBSEQUENT EVENTS:

Subsequent events have been evaluated through September 11, 2026, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.