



City of Pell City
Application for Funding – FY 2019-2020

Name of Organization/Agency: St. Clair Children's Advocacy Center, Inc.
Mailing Address: 18200 Alabama Highway 174 Pell City, AL 35125
Street Address (if different from above): _____
Name & Title of Contact Person: Pam Kelley
Contact Phone #: 205 338-8847 Email Address: pkelley01@centurylink.net
Federal Tax ID #: 58-2027454 Website: www.thechildrensplace.com
Is your Organization/Agency a corporation? yes If so, is it a non-profit organization? yes
Amount of funds requested: 4,000.00

Detailed description of the reason for the requested funds:

The center provides forensic interviews for children involved in sexual or severe physical abuse cases. We offer counseling to all victims. The center is child friendly and serves as the location and other agencies are able to view interview (law enforcement and DHR)

Benefits (if any) provided to the Citizens of Pell City, including the number of residents receiving service in the last operating year:

We coordinate with law enforcement and DHR as part of the sexual abuse investigation. Children who have been sexually abused receive therapy and learn healthy coping skills and receive support throughout investigative and treatment process.

Did you receive funds from the City in previous years? ☒ yes ☐ no

If so, what year and what were the uses of the funds:

Trauma Focused Cognitive Behavioral Therapy - All children whom are seen at the center are offered therapy free of charge.



City of Pell City
Application for Funding – FY 2019-2020 (continued)

Who is your Chief Financial Officer: Melissa Fraser Phone #: 205-640-0307

In addition to this application, the following items are required:

- an annual budget for the year in which the funds are requested
- most recent tax return
- most recent audited financial statements
- a list of direct funding or in-kind services received from other governmental entities
- any additional information that addresses the priorities set forth in the Appropriation Policy
- if your organization serves a population outside of Pell City, please quantify the proportion of services that benefit the residents of Pell City

I hereby approve the submission and contents of this application and agree that any grant awarded pursuant to this application will be subject to the review of the City and will be administered in conformity with the purposes stated above.

Signature: Melissa Fraser Title: Board Treasurer Date: April 29, 19

Funding Sources

Funding for the center comes from a variety of sources. These sources vary in their fiscal years. Listed below are the sources from which The Children's Place received funds during the 2018 calendar year and the amount received during that time period. This does not reflect amounts awarded from grants that time frames are different.

Alabama Dept. of Economic & Community Affairs	82,904.00
Foundations*	4,000.00
Benefit Luncheon	15,143.00
Donations & Fundraising	32,742.55
National Children's Alliance	5,850.00
State Appropriations	46,166.60
Transitions	14,186.00
United Way	<u>43,454.44</u>
Total	\$244,446.59

The Children's Place

St. Clair Children's Advocacy Center



18200 Alabama Hwy 174 • Pell City, Alabama 35125

Phone: (205) 338-8847 • Fax: (205) 338-1979

The St. Clair Children's Advocacy Center (The Children's Place) is available to all children and families in St. Clair County. The center provides Forensic interviews and therapy for victims of sexual and physical abuse and their non-offending family members. Prosecution occurs were the crime is committed so the family does not always live in Pell City. These services are offered free of charge. In 2018 we provided 164 child interviews and 200 parent interviews. We provided 310 counseling sessions. There is not an exact break down of how many just in Pell City. We provide school based abuse prevention programs to all children in Kindergarten through 8th grade classrooms in Pell City and St. Clair County school systems. (2017-2018) school year we served a total of 8198. Pell City alone we served 2510.



ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.

**AUDITED FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT**

APRIL 30, 2018

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.

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AUDITED FINANCIAL STATEMENTS

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BAIN & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
1609 COGSWELL AVENUE
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MEMBERS:
ALABAMA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
St. Clair Children's Advocacy Center, Inc.

We have audited the accompanying financial statements of St. Clair Children's Advocacy Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of April 30, 2018, and the related statements of activities, statement of functional expenses, and cash flows 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 to 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 St. Clair Children's Advocacy Center, Inc. as of April 30, 2018, 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.

Bain + Company, P.C.

Pell City, Alabama

September 28, 2018

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
STATEMENT OF FINANCIAL POSITION
AS OF APRIL 30, 2018

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 216,704
Prepaid insurance	<u>3,250</u>
Total Current Assets	<u><u>219,954</u></u>

PROPERTY & EQUIPMENT

Building	156,737
Improvements	47,080
Furniture, fixtures & equipment	<u>22,607</u>
Total Property & Equipment	<u>226,424</u>
Less: accumulated depreciation	<u>113,906</u>
Net Property & Equipment	<u><u>112,518</u></u>

TOTAL ASSETS	\$ <u><u>332,472</u></u>
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See independent auditor's report.
The accompanying notes are an integral part of
these financial statements.

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS OF APRIL 30, 2018

LIABILITIES

CURRENT LIABILITIES

Accounts payable	\$ 725
Payroll taxes payable	3,832
Accrued compensated absences	<u>7,561</u>
Total Current Liabilities	<u>12,118</u>
 Total Liabilities	 <u>12,118</u>

NET ASSETS

Without donor restrictions	236,001
With donor restrictions	<u>84,353</u>
Total Net Assets	<u>320,354</u>

TOTAL LIABILITIES AND NET ASSETS	\$ <u>332,472</u>
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*See independent auditor's report.
The accompanying notes are an integral part of
these financial statements.*

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED APRIL 30, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUE AND OTHER SUPPORT			
Contributions	\$ 17,322	\$ -	\$ 17,322
Grants	4,000	170,964	174,964
Revenue from services rendered	14,744	-	14,744
Special events	15,884	-	15,884
Interest income	1,142	-	1,142
Net assets released from restrictions:			
Satisfaction of program restrictions	165,590	(165,590)	-
Satisfaction of equipment acquisition restrictions	4,922	(4,922)	-
Total net assets released from restrictions	<u>170,512</u>	<u>(170,512)</u>	<u>-</u>
Total Revenue and Other Support	<u>223,604</u>	<u>452</u>	<u>224,056</u>
 EXPENSES			
Program services	165,345	-	165,345
General and administrative	44,733	-	44,733
Fundraising	<u>1,983</u>	<u>-</u>	<u>1,983</u>
Total Expenses	<u>212,061</u>	<u>-</u>	<u>212,061</u>
 CHANGES IN NET ASSETS	11,543	452	11,995
Net assets at beginning of year	<u>224,458</u>	<u>83,901</u>	<u>308,359</u>
Net assets at end of year	<u>\$ 236,001</u>	<u>\$ 84,353</u>	<u>\$ 320,354</u>

*See independent auditor's report.
The accompanying notes are an integral part of
these financial statements.*

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2018

Functional Expenses:	Support Services Management and General	Program Services			Total Program Services	Fundraising	Total
		Interview	Schools	Transitions			
Salaries	\$ 13,982	\$ 91,077	\$ 8,206	\$ 5,585	\$ 104,868	\$ -	\$ 118,850
Payroll taxes	1,269	8,233	742	505	9,480	-	10,749
Employee benefits	-	2,650	-	-	2,650	-	2,650
Conferences and seminars	-	3,813	-	-	3,813	-	3,813
Depreciation	8,329	-	-	-	-	-	8,329
Education expenses	-	287	416	38	741	-	741
Equipment rent	35	-	-	-	-	-	35
Flowers and gifts	-	2,786	-	-	2,786	-	2,786
Insurance	8,382	-	-	-	-	-	8,382
Janitorial	-	1,800	-	-	1,800	-	1,800
Membership dues	915	926	-	-	926	-	1,841
Office supplies	40	1,989	-	-	1,989	-	2,029
Postage	-	595	-	-	595	-	595
Printing and publications	174	1,283	5,019	-	6,302	-	6,476
Professional fees	7,210	-	-	-	-	-	7,210
Public relations	2,147	2,459	862	-	3,321	1,983	7,451
Repairs and maintenance	1,455	5,876	-	-	5,876	-	7,331
Security fees	-	275	-	-	275	-	275
Subscriptions	634	599	-	-	599	-	1,233
Supplies	161	6,382	38	-	6,420	-	6,581
Telephone	-	5,257	-	-	5,257	-	5,257
Travel	-	1,805	165	-	1,970	-	1,970
Utilities	-	5,677	-	-	5,677	-	5,677
	<u>\$ 44,733</u>	<u>\$ 143,769</u>	<u>\$ 15,448</u>	<u>\$ 6,128</u>	<u>\$ 165,345</u>	<u>\$ 1,983</u>	<u>\$ 212,061</u>

*See independent auditor's report.
The accompanying notes are an integral part of
these financial statements.*

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED APRIL 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in net assets	\$ 11,995
Adjustments to reconcile net cash provided by operating activities:	
Depreciation	8,329
Changes in operating assets and liabilities:	
Decrease in prepaid expenses	(525)
Increase in accounts payable	725
Increase in payroll taxes payable	44
Decrease in accrued compensated absences	(1,726)
Net cash provided by operating activities	<u>18,842</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for property and equipment	(8,058)
Net cash used by investing activities	<u>(8,058)</u>
Net increase in cash	10,784
Cash and cash equivalents, May 1, 2017	<u>205,920</u>
Cash and cash equivalents, April 30, 2018	<u>\$ 216,704</u>

See independent auditor's report.
The accompanying notes are an integral part of
these financial statements.

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2018

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

The St. Clair Children's Advocacy Center operates the Children's Place as a resource and training facility in areas that enhance family functioning. It serves as a base for educational services aimed at preventing child abuse and neglect. It is a forum where agency representatives and professionals who deal with abused children gather and coordinate their work to assist victims and their families. It provides training and education for professionals and non-professionals who deal with child abuse and victimization.

The Children's Place provides a non-threatening environment where children who are believed to be sexually or severely physically abused and their non-offending family members can go for evaluation, intervention, evidence-gathering, and counseling. As tragic as any particular case of child abuse is, St. Clair County is fortunate to have relatively small numbers of cases. Therefore, the Advocacy Center expends many of its resources on prevention. Educational services include: In-services for community and civic organizations; prepared childbirth classes; parenting classes; and child abuse prevention classes.

The Advocacy Center is funded primarily by public support and grants from governmental agencies.

B. Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Advocacy Center and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Advocacy Center and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
APRIL 30, 2018

C. Promises to Give

Contributions, including unconditional promises to give, are recorded as made. Unconditional promises to give due in more than one year are recognized at fair value. All contributions are available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Current funds include unrestricted and restricted resources available for support of operations. Property and equipment are included with the current unrestricted fund as allowed because property and equipment are often purchased with unrestricted funds but may be purchased with a combination of restricted and unrestricted resources, and it may not be clear whether assets purchased with restricted funds continue to bear the original donor restrictions.

D. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Advocacy Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Per United Way requirements, the Advocacy Center maintains a six-month cash reserve (certificate of deposit).

E. Prepaid Insurance

Premium amounts are recorded for the amount that covers the unexpired portion of the Advocacy Center's insurance policies.

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
APRIL 30, 2018

F. Property & Equipment

Expenditures for fixed assets are stated at cost. The Advocacy Center capitalizes asset purchases over \$500, and lesser amounts are expensed. Donated assets are recorded at their estimated fair market values at the date of donation. Such donations are reported as contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose.

Depreciation of fixed assets is calculated on the straight-line method over the following estimated useful lives:

Equipment	5-7 years
Furniture and fixtures	7 years
Building and improvements	39 years

G. Accounts Payable

Accounts payable is recorded for those expenses incurred on or before year-end but not yet paid at that date.

H. Payroll Taxes Payable

Payroll taxes payable is recorded for those expenses incurred on or before year-end but not yet paid at that date.

I. Compensated Absences

Compensated absences are the amount of vacation time that is earned as an employee benefit. Sick leave is not included, as this is not payable upon termination. This amount is based on the employee's right to receive compensation attributable to services already rendered.

J. Contributed Services

The Advocacy Center does not recognize any support, revenue or expense from services contributed by volunteers, because of the nature of the contributed services. If any support, revenue or expense were recorded it would be determined based on the difference of any amount paid to an individual and the comparable compensation which would be paid to an individual if they were to occupy these paid positions.

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
APRIL 30, 2018

K. Functional Allocation of Expenses

The cost of providing the program services and support activities has been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain costs, such as those derived from donor-imposed funds, are only used for their intended purpose and allocated among the program and supporting services on the *Statement of Functional Expenses*; this statement disaggregates functional expense classifications by their natural expense classifications.

L. Income Tax Status

The Advocacy Center is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) and therefore has made no provision for federal income taxes. The Advocacy Center is not considered a private foundation by the Internal Revenue Service.

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Advocacy Center's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Donor-restricted amounts that are available for use within one year for general purposes include the allocations from United Way, Alabama Network of Child Advocacy Centers (ANCAC), and the National Children's Alliance (NCA).

Financial assets at year-end	\$ 216,704
Less amounts not available to be used within one year:	
Net assets with donor restrictions	<u>(84,353)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 132,351</u>

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
APRIL 30, 2018

NOTE 2 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS *(Continued)*

The Advocacy Center is substantially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Advocacy Center must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Advocacy Center'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 Advocacy Center also manages its liquid resources by maintaining a checking account and a certificate of deposit at a financial institution. Per United Way requirements, the Advocacy Center maintains a six-month cash reserve (certificate of deposit).

NOTE 3 – CASH AND CASH EQUIVALENTS

At year end, cash and cash equivalents consisted of the following:

Cash - checking	\$ 126,528
Cash - certificates of deposit	<u>90,176</u>
Total cash and cash equivalents	<u>\$ 216,704</u>

NOTE 4 – PREPAID INSURANCE

Prepaid premium insurance represents the portion of the Advocacy Center's insurance policies that have not yet expired as of the balance sheet date. Prepaid insurance at April 30, 2018 is \$3,250.

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
APRIL 30, 2018

NOTE 5 – PROPERTY & EQUIPMENT

For the year ended April 30, 2018, activity in fixed assets was as follows:

	<u>Balance</u> <u>5/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>4/30/2018</u>
Property & Equipment				
Building	\$ 156,737	\$ -	\$ -	\$ 156,737
Improvements	47,080	-	-	47,080
Furniture, fixtures & equipment	14,548	8,058	-	22,606
Total property & equipment being depreciated	<u>218,365</u>	<u>8,058</u>	<u>-</u>	<u>226,423</u>
Less: accumulated depreciation	<u>(105,576)</u>	<u>(8,329)</u>	<u>-</u>	<u>(113,905)</u>
Net Property & Equipment	<u><u>\$ 112,789</u></u>	<u><u>\$ (271)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 112,518</u></u>

Depreciation expense for the year ended April 30, 2018 was calculated using the straight-line method as follows:

<u>Expense</u>	
Building	\$ 4,128
Improvements	1,980
Furniture, fixtures & equipment	2,221
Total depreciation expense	<u><u>\$ 8,329</u></u>

NOTE 6 – PAYROLL TAXES PAYABLE

Payroll taxes payable is recorded for those expenses incurred on or before fiscal year-end but not yet paid at that date. Payroll taxes payable at April 30, 2018 is \$3,832.

NOTE 7 – COMPENSATED ABSENCES

Compensated absences are based on the employee's right to receive compensation attributable to services already rendered. The amount accrued at April 30, 2018 is \$7,561.

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
APRIL 30, 2018

NOTE 8 – CASH FLOW INFORMATION

Cash consists of cash on hand and on deposit at financial institutions.

The Advocacy Center did not pay interest during the year ended April 30, 2018.

The Advocacy Center is exempt from income taxes under Internal Revenue Code Section 501(c)(3), therefore no income taxes were paid.

The Advocacy Center spent \$8,058 in investing activities, which related to asset purchases during the current fiscal year. There were no other investing activities for the year ended April 30, 2018.

There were no non-cash financing arrangements during the year ended April 30, 2018.

NOTE 9 – FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying value of cash, receivables and accounts payable approximates fair value due to the short maturity of these instruments.

NOTE 10 – NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors during the year ended April 30, 2018:

Net assets released from restrictions:	
Satisfaction of program restrictions	\$ 165,590
Satisfaction of equipment acquisition restrictions	<u>4,922</u>
Total net assets released from restrictions	<u>\$ 170,512</u>

NOTE 11 - RETIREMENT PLAN

The Advocacy Center instituted the Internal Revenue Code Section 403(b) Tax Sheltered Annuity Retirement Plan. This is an elective plan in which full-time employees are eligible to participate after six months. Employees are entitled to a \$150 quarterly contribution and the full-time director is entitled to a \$300 quarterly contribution once eligible.

ST. CLAIR CHILDREN'S ADVOCACY CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
APRIL 30, 2018

NOTE 12 – EVALUATION OF SUSEQUENT EVENTS

In preparing the financial statements, management evaluated subsequent events through September 28, 2018, the date the financial statements were issued.

Bain & Company, CPA's, P.C.
PO Box 1090
Pell City, AL 35125-1090
205-884-2332

October 2, 2018

CONFIDENTIAL

ST CLAIR CHILDRENS ADVOCACY CENTER
18200 ALABAMA HIGHWAY 174
PELL CITY, AL 35125

Dear :

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

None is required. Your Form 990 for the year ended 4/30/18 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-EO, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

Bain & Company, CPA's, P.C.
PO Box 1090
Pell City, AL 35125-1090

Important: Your return will not be filed with the IRS until the signed Form 8879-EO has been received by this office. If previously signed and returned no further action is required.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Bain & Company, CPA's, P.C.

Form **8879-EO**

IRS e-file Signature Authorization
for an Exempt Organization

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning 5/01, 2017, and ending 4/30, 20 18

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.

Department of the Treasury
Internal Revenue Service

2017

Name of exempt organization
ST CLAIR CHILDRENS ADVOCACY CENTER

Employer identification number
58-2027454

Name and title of officer
**PAM KELLEY
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	224,056
a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
a Form 8868 check here ▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize Bain & Company, CPA's, P.C. to enter my PIN 27454 as my signature

ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ **09/28/18**

Part III Certification and Authentication

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

63139331393
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ **09/28/18**

For the 2017 calendar year, or tax year beginning **05/01/17**, and ending **04/30/18**

Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ST CLAIR CHILDRENS ADVOCACY CENTER		D Employer identification number 58-2027454
	Doing business as		E Telephone number
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 18200 ALABAMA HIGHWAY 174		
	City or town, state or province, country, and ZIP or foreign postal code PELL CITY AL 35125		G Gross receipts \$ 224,056
	F Name and address of principal officer: PAM KELLEY 674 Rena Drive Springville AL 35146		
Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶	
Website: ▶ stclairchildrensadvocacycenter.org		Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
L Year of formation:		M State of legal domicile:	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE A PLACE FOR ABUSED CHILDREN TO OBTAIN HELP AND COUNSELING AND TO EDUCATE PARENTS AS TO PROPER CHILDCARE AND PARENTING TECHNIQUES.		
	2 Check this box <input type="checkbox"/> 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) 22	
	4	Number of independent voting members of the governing body (Part VI, line 1b) 21	
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a) 11	
Revenue	6	Total number of volunteers (estimate if necessary) 0	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0	
	7b	Net unrelated business taxable income from Form 990-T, line 34 0	
	Prior Year		Current Year
	8	Contributions and grants (Part VIII, line 1h) 218,117	210,619
Expenses	9	Program service revenue (Part VIII, line 2g) 9,550	12,295
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 820	1,142
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0	0
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) 228,487	224,056
	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) 128,995	132,250
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,983	0
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 75,446	84,057
Fund Balances	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 204,441	216,307
	19	Revenue less expenses. Subtract line 18 from line 12 24,046	7,749
	Beginning of Current Year		End of Year
	20	Total assets (Part X, line 16) 321,436	332,473
	21	Total liabilities (Part X, line 26) 13,075	12,119
22	Net assets or fund balances. Subtract line 21 from line 20 308,361	320,354	

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.

Signature of officer			Date		
	PAM KELLEY		EXECUTIVE DIRECTOR		
Type or print name and title					
Print/Type preparer's name	Preparer's signature		Date	Check <input type="checkbox"/> if PTIN	
	GREGORY D. BAIN, CPA		10/02/18	self-employed	P00187496
Firm's name	Firm's EIN		Firm's address		
	Bain & Company, CPA's, P.C.		63-1273966		205-884-2332
PO Box 1090					
Pell City, AL 35125-1090					

Part III Statement of Program Service Accomplishments
Check if Schedule O contains a response or note to any line in this Part III ☒

- 1 Briefly describe the organization's mission:
TO PROVIDE A PLACE FOR ABUSED CHILDREN TO OBTAIN HELP AND COUNSELING AND TO EDUCATE PARENTS AS TO PROPER CHILDCARE AND PARENTING TECHNIQUES.
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
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 ☒ 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 \$ **111,321** including grants of \$) (Revenue \$ **12,295**)
TO PROVIDE A PLACE FOR ABUSED CHILDREN TO OBTAIN HELP AND COUNSELING AND TO EDUCATE PARENTS AS TO PROPER CHILDCARE AND PARENTING TECHNIQUES.

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

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

4d Other program services (Describe in Schedule O.)
(Expenses \$ **62,357** including grants of \$) (Revenue \$)

4e Total program service expenses **173,678**

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		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		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		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		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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		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	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		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		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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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		X
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		X
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		X
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)		X
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		X
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		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		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, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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? <i>If "Yes," complete Schedule R, Part VI</i>		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.	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?			X
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 11		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O			
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)?			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?			X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			
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?			X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
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?			
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			
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?			
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
i 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?			
j Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			
k 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		
l 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		
a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
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.			
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		
a Did the organization receive any payments for indoor tanning services during the tax year?			X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			

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 in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

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	22		
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 in Schedule O.				
b Enter the number of voting members included in 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		<input checked="" type="checkbox"/>
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		3		<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		<input checked="" type="checkbox"/>
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		5		<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?		6		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?		8a	<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?		8b	<input checked="" type="checkbox"/>	
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 in Schedule O		9		<input checked="" type="checkbox"/>

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	<input checked="" type="checkbox"/>
10b 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	<input checked="" type="checkbox"/>
12a Describe in Schedule O the process, if any, used by the organization to review this Form 990.		12a	
12b Did the organization have a written conflict of interest policy? If "No," go to line 13		12b	<input checked="" type="checkbox"/>
12c Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		12c	
13 Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		13	<input checked="" type="checkbox"/>
14 Did the organization have a written whistleblower policy?		14	<input checked="" type="checkbox"/>
15a Did the organization have a written document retention and destruction policy?		15a	
15b 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?		15b	<input checked="" type="checkbox"/>
16a The organization's CEO, Executive Director, or top management official		16a	<input checked="" type="checkbox"/>
16b Other officers or key employees of the organization		16b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
16b 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

List the states with which a copy of this Form 990 is required to be filed **None**

Section 6104 requires an organization to make its Forms 1023 (or 1024 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 ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

Describe in 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.

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

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

a 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.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1) PAM KELLEY										
EXECUTIVE DIRECTOR	40.00 0.00	X		X				55,453	0	0
2) BILLY MURRAY										
BOARD MEMBER	0.00 0.00	X		X				0	0	0
3) LYDIA "BONNIE" VOSS										
VICE PRESIDENT	0.00 0.00	X		X				0	0	0
4) LARAE WILLIAMS										
SECRETARY	0.00 0.00	X		X				0	0	0
5) WILLIAM HARDWICK										
RESIDENT	0.00 0.00	X		X				0	0	0
6) MYRA COURTNEY										
BOARD MEMBER	0.00 0.00	X						0	0	0
7) MALINDA FOMBY										
BOARD MEMBER	0.00 0.00	X						0	0	0
8) MELISSA FRASER										
TREASURER	0.00 0.00	X						0	0	0
9) MARION FRAZIER										
BOARD MEMBER	0.00 0.00	X						0	0	0
10) LARRY GOLDEN										
BOARD MEMBER	0.00 0.00	X						0	0	0
11) THERESA HARRIS										
BOARD MEMBER	0.00 0.00	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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) BART LONERGAN	0.00									
BOARD MEMBER	0.00	X						0	0	0
(13) RICHARD MINOR	0.00									
BOARD MEMBER	0.00	X						0	0	0
(14) LATOYA ORR	0.00									
BOARD MEMBER	0.00	X						0	0	0
(15) CHERRI PILKINGTON	0.00									
BOARD MEMBER	0.00	X						0	0	0
(16) JACKIE ROBINSON	0.00									
BOARD MEMBER	0.00	X						0	0	0
(17) RON RICHARDSON	0.00									
BOARD MEMBER	0.00	X						0	0	0
(18) KRISTA TURNEY	0.00									
BOARD MEMBER	0.00	X						0	0	0
(19) LAMAR WILLIAMSON	0.00									
BOARD MEMBER	0.00	X						0	0	0
1b Sub-total								55,453		
1c Total from continuation sheets to Part VII, Section A										
1d Total (add lines 1b and 1c)								55,453		

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, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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		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		X

Section B. Independent Contractors

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

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

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

Part VIII Statement of RevenueCheck 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	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	192,286			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	18,333			
	g Noncash contributions included in lines 1a-1f: \$					
h Total. Add lines 1a-1f			210,619			
Program Service Revenue	2a TRANSITIONS FEES	Busn. Code	12,295	12,295		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		12,295			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,142	1,142		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real (ii) Personal				
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis & sales exps.					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue						
11a	Busn. Code					
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions.		224,056	13,437	0	0	

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	224,056
2	Total expenses (must equal Part IX, column (A), line 25)	2	216,307
3	Revenue less expenses. Subtract line 2 from line 1	3	7,749
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	308,361
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 in Schedule O)	9	4,244
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	320,354

Part XII Financial Statements and Reporting

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

1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other	Yes	No
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?		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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?		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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	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 in 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 Single Audit Act and OMB Circular A-133?		
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

[illegible]

d Total (add lines 1b and 1c).....

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

	Yes	No
3		
4		
5		

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.

[illegible]

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

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

2017

Open to Public
Inspection

Name of the organization

ST CLAIR CHILDRENS ADVOCACY CENTER

Employer identification number

58-2027454

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 ☒ 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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
A)						
B)						
C)						
D)						
E)						
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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	159,441	154,208	161,954	218,117	210,619	904,339
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	159,441	154,208	161,954	218,117	210,619	904,339
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)						
6 Public support. Subtract line 5 from line 4.						904,339

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	159,441	154,208	161,954	218,117	210,619	904,339
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
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.)						
11 Total support. Add lines 7 through 10						904,339
12 Gross receipts from related activities, etc. (see instructions)					12	13,437
13 First five 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	100.00 %
16 33 1/3% support test—2017. 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		<input checked="" type="checkbox"/>
17 33 1/3% support test—2016. 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		<input type="checkbox"/>
18 10%-facts-and-circumstances test—2017. 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		<input type="checkbox"/>
19 10%-facts-and-circumstances test—2016. 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		<input type="checkbox"/>
20 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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						
d Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
e Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
f Total support. (Add lines 9, 10c, 11, and 12.)						

First five 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

Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	%
Public support percentage from 2016 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

- a 33 1/3% support tests—2017. 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—2016. 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 ☐
- 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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.		
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).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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.		
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.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
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.		
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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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).		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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 .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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).		
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).		
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 .		
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 .		
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 .		
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 10b below.		
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.)		

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 (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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 (2), 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 year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) 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.	Yes	No
2a		
b Did the activities described in (a) 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 (a) and (b) 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? 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 1-1/2% 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 .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 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	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2017 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017:			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

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.)

Area with horizontal dotted lines for supplemental information.

SCHEDULE D
Form 990

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2017

Open to Public Inspection

Employer identification number

ST CLAIR CHILDRENS ADVOCACY CENTER

58-2027454

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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 SFAS 116 (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 SFAS 116 (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 SFAS 116 (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 are a 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 programs

☐ **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 | | | | | |
| b Contributions | | | | | |
| 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 | | | | | |
- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted 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:
- (i)** unrelated organizations

(ii) related organizations
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐
- | | Yes | No |
|---------------------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 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				
e Other		226,424	113,905	112,519
tot. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶				112,519

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

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. (Column (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.

(a) Description of liability	(b) Book value
1) Federal income taxes	
2) ACCRUED COMPENSATED ABSENCES	7,561
3) PAYROLL TAXES PAYABLE	3,832
4)	
5)	
6)	
7)	
8)	
9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	
	11,393

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

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

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

1	Total revenue, gains, and other support per audited financial statements	1	224,056
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	
3	Subtract line 2e from line 1	3	224,056
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	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	224,056

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	212,063
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	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	212,063
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	4,244
c	Add lines 4a and 4b	4c	4,244
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	216,307

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 4; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XII, Line 4b - Expense Amounts Included on Return - Other

Book / Tax Depreciation Difference \$ 4,244

$\frac{1}{2}$
 $\frac{1}{3}$
 $\frac{1}{4}$
 $\frac{1}{5}$
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

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
2017
Open to Public
Inspection

ST CLAIR CHILDRENS ADVOCACY CENTER

Employer identification number
58-2027454

Form 990, Part III, Line 4d - All Other Accomplishment
TO PROVIDE A PLACE FOR ABUSED CHILDREN TO OBTAIN HELP AND
COUNSELING AND TO EDUCATE PARENTS AS TO PROPER CHILDCARE
AND PARENTING TECHNIQUES.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
FORM 990 IS REVIEWED BY THE EXECUTIVE DIRECTOR AND BOARD OF DIRECTORS.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
AVAILABLE ON REQUEST.

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation
Book / Tax Depreciation Difference \$ 4,244

Depreciation and Amortization.
(Including Information on Listed Property)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return **ST CLAIR CHILDRENS ADVOCACY CENTER** Identifying number **58-2027454**

Business or activity to which this form relates
Indirect Depreciation

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	510,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000
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 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	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 2018. 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.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	5,598
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	226

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 2017	17	6,258
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	18	

Section B—Assets Placed in Service During 2017 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
a 3-year property						
b 5-year property		2,461	5.0	HY	200DB	492
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 2017 Tax Year Using the Alternative Depreciation System

a Class life				S/L	
b 12-year			12 yrs.	S/L	
c 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 instructions	22	12,574
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	

Federal Statements**Taxable Interest on Investments**Description

	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$ <u>1,142</u>					
Total	\$ <u><u>1,142</u></u>					

Federal Statements

10/2/2018 2:00 PM

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
FLOWERS & GIFTS	\$ 2,786	\$ 2,786	\$	\$
OFFICE SUPPLIES	2,029	1,989	40	
MEMBERSHIP DUES	1,841	926	915	
JANITORIAL	1,800	1,800		
SUBSCRIPTIONS	1,233	599	634	
EDUCATION EXPENSE	741	741		
SECURITY FEES	275	275		
EQUIPMENT RENT	35		35	
Total	\$ 10,740	\$ 9,116	\$ 1,624	\$ 0

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
Other	\$ 192,286
	18,333
Total	\$ 210,619

Schedule A, Part II, Line 12 - Current year

Description	Amount
TRANSITIONS FEES	\$ 12,295
INTEREST INCOME	1,142
FUNDRAISING EVENTS	
Total	\$ 13,437