EBENEZER COMMUNITY CARE CENTER

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2025

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December 31, 2025

- CONTENTS -

Independent Auditor's Report……... 1-2

Statement of Financial Position……..…..…..……..3

Statement of Activities…….. 4

Statement of Cash Flows……5

Notes to Financial Statements……... 6-7

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Independent Auditor's Report

Board of Directors
Ebenezer Community Care Center
Berwyn, Illinois

Opinion

We have audited the accompanying financial statements of Ebenezer Community Care Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Ebenezer Community Care Center as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ebenezer Community Care Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

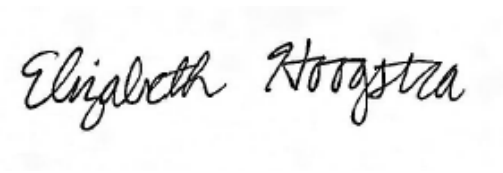
Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



Orland Park, Illinois
September 16, 2026

EBENEZER COMMUNITY CARE CENTER
STATEMENT OF FINANCIAL POSITION
December 31, 2025

	Without Donor Restrictions			With Donor Restrictions	
	General Operating	Board Designated	Total	Restricted by Grantor	Total
ASSETS					
Cash in bank - checking	$68,371	$0	$68,371	$19,951	$88,322
Fixed assets - vehicle	2,500	0	2,500	0	2,500
Accumulated depreciation	(1,000)	0	(1,000)	0	(1,000)
TOTAL ASSETS	$69,871	$0	$69,871	$19,951	$89,822
LIABILITIES & NET ASSETS					
Liabilities:	$0	$0	$0	$0	$0
Total liabilities	0	0	0	0	0
Net assets	69,871	0	69,871	19,951	89,822
TOTAL LIABILITIES & NET ASSETS	$69,871	$0	$69,871	$19,951	$89,822

See notes to financial statements

EBENEZER COMMUNITY CARE CENTER
STATEMENT OF ACTIVITIES
Year Ended December 31, 2025

	Without Donor Restrictions			With Donor Restrictions	
	General Operating	Board Designated	Total	Restricted by Grantor	Total
Revenues and gains:					
Contributions	$116,623	-	$116,623	-	$116,623
Grants	-	-	-	$17,404	17,404
Total revenues and gains	116,623	-	116,623	17,404	134,027
Expenses:					
Programs and services:					
Supervision and occupancy	-	$40,000	40,000	-	40,000
Compensation support	-	18,000	18,000	-	18,000
Food pantry	-	-	-	460	460
Legal aid	-	-	-	2,311	2,311
Truck expenses	-	-	-	3,427	3,427
AED	-	-	-	1,740	1,740
Administrative and general:					
Dues and professional fees	2,906	-	2,906	-	2,906
Depreciation	500	-	500	-	500
Released for administration	(388)		(388)	388	-
Fundraising:					
Grant writing	256	-	256	-	256
Total expenses	3,274	58,000	61,274	8,326	69,600
Other change in net assets:					
Board designation	(58,000)	58,000	-	-	-
Change in net assets	55,349	-	55,349	9,078	64,427
Net assets at beginning of year	14,522	-	14,522	10,873	25,395
Net assets at end of year	$69,871	$0	$69,871	$19,951	$89,822

See notes to financial statements

EBENEZER COMMUNITY CARE CENTER
STATEMENT OF CASH FLOWS
Year Ended December 31, 2025

Cash flows from operating activities:	
Change in net assets	$64,427
Adjustments to reconcile change in net assets to net cash used for operating activities:	
Depreciation	500
Change in liabilities	(17,500)
Net cash provided by operating activities	47,427
Net change in cash and restricted cash	47,427
Cash and restricted cash at beginning of year	40,895
Cash and restricted cash at end of year	$88,322

See notes to financial statements

NOTE 1 – ORGANIZATION

Ebenezer Community Care Center (The Organization) was incorporated under the General Not-For-Profit Corporation Act of Illinois in May 2021. The Organization exists to bring glory to God through charity and involvement with the Ebenezer Christian Reformed Church and the local community. Organization activities include hosting events such as youth programs, food distributions for the needy, repair and maintenance of Church premises, Church Fundraising, English as a second language programs, education programs, legal aid services and other activities that aid the community.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The financial statements of the Organization have been prepared on the accrual basis of accounting. Resources are classified for accounting and reporting purposes into two classes of net assets, according to donor-imposed restrictions:

Net assets without donor restrictions – Net assets that are not subject to any donor-imposed restrictions. This class also includes board designated activity, which represents net assets whose use is restricted based on designation by the Board of Directors.

Donor-restricted net assets – Net assets resulting from grants or contributions whose use by the Organization is limited by the grantor or donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization. The Organization has $19,951 of donor-restricted net assets as of December 31, 2025, all of which are restricted by grantors in accordance with stipulations of each specific grant.

Fixed Assets: Fixed assets are recorded at cost on the date of purchased, or if donated, at the fair market value on the date of the gift, less accumulated depreciation. Assets are depreciated over their estimated useful lives using the straight-line method. Costs of maintenance and repairs are charged to expense when incurred.

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

Revenue Recognition: Revenues are reported as increases in net assets without donor restrictions unless use of the related asset is limited by grantor-imposed or donor-imposed restrictions.

Contributions and grants are recorded as revenue when they are received. The Organization records these revenues as with donor restrictions or without donor restrictions according to grant or donor stipulations that limit the use of these assets due to either a time or purpose restriction. Grants or contributions received with restrictions are recorded as revenues with donor restrictions. When a restriction expires or is met, net assets are released from net assets with donor restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Functional Allocation of Expenses: The costs of providing various programs and services, fundraising and other administrative activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and services, fundraising, and administrative activities based on space or time allocation rates.

Functional expenses as a percentage of revenue are as follows as of December 31, 2025:

	Amount	Percent
Total revenues and gains	$134,027	100.0%
Programs and services expenses	65,938	49.2%
Administrative and general expenses	3,406	2.5%
Fundraising expenses	256	0.2%

Tax Status: The Organization has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recorded in the accompanying financial statements.

Cash Flows: This statement reflects inflows and outflows of cash, summarized by operating, investing, and financing activities. The statement of cash flows is prepared using the direct method. For purposes of the statement, cash consists of a checking account.

Subsequent Events: These financial statements considered subsequent events through September 16, 2026, the date the financial statements were available to be issued.

NOTE 3 – LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization is substantially supported by grants and donor contributions. The following represents the Organization's financial assets as of December 31, 2025:

Cash in bank	$ 88,322
Less those unavailable for general expenditures due to:	
Grantor restrictions	(19,951)
Financial assets available to meet general expenditures over the next twelve months	$ 68,371