

Financial Statements

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

COMBINED FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION

YEARS ENDED JUNE 30, 2019 AND 2018



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**INDEPENDENT AUDITOR'S REPORT ON THE COMBINED
BASIC FINANCIAL STATEMENTS AND SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS AND STATE FUNDING**

Board of Directors
Youth Crisis Center, Inc.
YCCP, Inc.
Jacksonville, Florida

Report on the Financial Statements

We have audited the accompanying combined financial statements of Youth Crisis Center, Inc. and YCCP, Inc. (not-for-profit corporations), which comprise the combined statements of financial position as of June 30, 2019 and 2018, and the related combined statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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 combined financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audits to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined 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 combined financial statements referred to above present fairly, in all material respects, the combined financial position of Youth Crisis Center, Inc., and YCCP, Inc. as of June 30, 2019 and 2018, and the changes in its combined net assets and its combined cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedule of expenditures of federal awards and state funding is presented, as required by Chapter 10.650, Rules of the Auditor General for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2019, on our consideration of Youth Crisis Center, Inc., and YCCP, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Youth Crisis Center, Inc. and YCCP, Inc.'s internal control over financial reporting and compliance.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Schedules of Source and Expenditure of City Grant Funds on pages 19-20 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in our audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole, and the nature of the expenses relating to the City of Jacksonville grant proceeds are in compliance with Ordinance Section 118.

The information on pages 21 through 22 is presented for the purpose of additional analysis and is not a required part of the basic combined financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic combined financial statements and, in our opinion is fairly stated, in all material respects, in relation to the basic combined financial statements taken as a whole.

Mastee, Smith & Wisby P.A.

Certified Public Accountants
Jacksonville, Florida

November 15, 2019

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

COMBINED STATEMENTS OF FINANCIAL POSITION

<u>ASSETS</u>	June 30	
	2019	2018
Cash and cash equivalents	\$ 541,638	\$ 405,485
Marketable securities, at fair value	522,243	453,180
Cash surrender value of life insurance	10,560	10,681
Accounts receivable	276,883	375,846
Prepaid expenses	49,630	39,991
Property and equipment, net	6,493,546	6,662,675
Total Assets	\$ 7,894,500	\$ 7,947,858
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities:		
Accounts payable	\$ 58,670	\$ 96,371
Accrued payroll and other related expenses	120,974	124,139
Long-term debt	2,380,900	2,380,900
Total Liabilities	2,560,544	2,601,410
Net Assets:		
Without donor restrictions:		
Net equity in fixed assets	3,557,646	3,726,775
Undesignated	896,948	894,953
	4,454,594	4,621,728
With donor restrictions	879,362	724,720
Total Net Assets	5,333,956	5,346,448
Total Liabilities and Net Assets	\$ 7,894,500	\$ 7,947,858

See notes to combined financial statements

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

COMBINED STATEMENTS OF ACTIVITIES

	Years Ended June 30	
	2019	2018
Changes in Net Assets Without Donor Restrictions:		
Public support and revenue:		
United Way contracts	\$ 74,790	\$ 63,414
United Way designated contributions	3,547	4,682
Contributions and grants	41,730	44,112
Rental income	9,652	35,508
Interest income	13,830	3,580
Investment gain (loss), net	53,201	(13,483)
Fundraising events	-	15,470
Out patient services	295,344	342,923
Other	7,585	1,238
	499,679	497,444
Total Support and Revenue Without Donor Restrictions		
Net Assets Released from Restrictions:		
Restrictions satisfied by payments	3,164,317	2,975,844
	3,663,996	3,473,288
Total Support and Revenue Without Donor Restrictions Released from Restrictions		
Functional Expenses:		
Program Services	3,377,915	3,368,418
Supporting services:		
Management and general	314,626	322,160
Fund raising	138,589	213,420
	3,831,130	3,903,998
Total Functional Expenses		
Change in Net Assets Without Donor Restrictions	(167,134)	(430,710)
Changes in Net Assets With Donor Restrictions:		
Government contracts and grants	3,015,476	2,917,636
Contributions	303,483	52,000
Net assets released from restrictions:		
Restrictions satisfied by payments	(3,164,317)	(2,975,844)
	154,642	(6,208)
Change in Net Asset With Donor Restrictions		
Change in Net Assets	(12,492)	(436,918)
Net Assets, Beginning of Year	5,346,448	5,783,366
Net Assets, End of Year	\$ 5,333,956	\$ 5,346,448

See notes to combined financial statements

**YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)**

**COMBINED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2019**

	<u>Supporting Services</u>			<u>Total</u>
	<u>Program Services</u>	<u>Management and General</u>	<u>Fund Raising</u>	
Salaries	\$ 1,947,348	\$ 107,446	\$ 55,792	\$ 2,110,586
Employee benefits	246,530	17,729	7,282	271,541
Payroll taxes	145,461	7,836	4,167	157,464
Total	<u>2,339,339</u>	<u>133,011</u>	<u>67,241</u>	<u>2,539,591</u>
Payroll processing	13,641	1,532	147	15,320
Building occupancy	111,021	12,366	269	123,656
Operating supplies & expense	82,735	9,296	930	92,961
Utilities	92,858	11,607	1,161	105,626
Telephone	42,433	4,790	676	47,899
Professional fees	22,010	5,569	264	27,843
Conferences & training	6,630	2,749	1,292	10,671
Client counseling	159,980	-	-	159,980
Food & personal care	56,375	-	-	56,375
Other client expenses	35,293	-	-	35,293
Insurance	74,498	8,370	835	83,703
Memberships	30,297	3,672	2,749	36,718
Transportation	11,452	-	-	11,452
Travel	24,989	6,130	663	31,782
Postage	2,314	266	76	2,655
Printing & publications	8,344	1,034	965	10,343
Development	-	-	60,715	60,715
Other	31,420	88,358	-	119,778
	<u>3,145,630</u>	<u>288,749</u>	<u>137,982</u>	<u>3,572,361</u>
Depreciation expense	<u>232,285</u>	<u>25,877</u>	<u>607</u>	<u>258,769</u>
Total Functional Expenses	<u>\$ 3,377,915</u>	<u>\$ 314,626</u>	<u>\$ 138,589</u>	<u>\$ 3,831,130</u>

See notes to combined financial statements

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

COMBINED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2018

	Program Services	Supporting Services		Total
		Management and General	Fund Raising	
Salaries	\$ 1,941,686	\$ 78,280	\$ 57,026	\$ 2,076,992
Employee benefits	256,578	14,836	6,208	277,622
Payroll taxes	142,632	5,669	4,329	152,630
	<u>2,340,896</u>	<u>98,785</u>	<u>67,563</u>	<u>2,507,244</u>
Payroll processing	13,498	544	396	14,438
Building occupancy	119,027	14,491	11,388	144,906
Operating supplies & expense	72,147	9,018	9,018	90,183
Utilities	94,721	11,840	11,840	118,401
Telephone	38,761	4,845	4,845	48,451
Professional fees	19,466	2,433	2,433	24,332
Conferences & training	12,649	17,316	287	30,252
Client counseling	200,410	-	-	200,410
Food & personal care	79,180	-	-	79,180
Other client expenses	20,645	-	-	20,645
Insurance	69,302	8,663	8,663	86,628
Memberships	26,168	3,008	901	30,077
Transportation	11,885	-	0	11,885
Travel	16,818	2,687	655	20,160
Postage	2,031	244	168	2,443
Printing & publications	5,964	752	807	7,523
Development	-	-	68,099	68,099
Other	13,997	121,178	-	135,175
	<u>3,157,565</u>	<u>295,804</u>	<u>187,063</u>	<u>3,640,432</u>
Depreciation expense	<u>210,853</u>	<u>26,356</u>	<u>26,357</u>	<u>263,566</u>
Total Functional Expenses	<u>\$ 3,368,418</u>	<u>\$ 322,160</u>	<u>\$ 213,420</u>	<u>\$ 3,903,998</u>

See notes to combined financial statements

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

COMBINED STATEMENTS OF CASH FLOWS

	Years Ended June 30	
	2019	2018
Cash Flows from Operating Activities:		
Change in net assets	\$ (12,492)	\$ (436,918)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Cash surrender value life insurance	121	78
Net unrealized (gain) loss on marketable securities	(69,062)	18,205
Depreciation	258,769	263,566
Loss on disposal of fixed assets	1,190	-
Changes in assets and liabilities:		
Receivables	98,963	(24,029)
Prepaid expenses	(9,639)	(34,311)
Accounts payable and accrued expenses	(40,866)	73,212
	226,984	(140,197)
Net Cash Flows from Operating Activities		
Cash Flows from Investing Activities:		
Proceeds from sale of investments	488,882	-
Purchase of investments	(488,882)	-
Purchase of property and equipment	(90,831)	(42,919)
	(90,831)	(42,919)
Net Cash Flows from Investing Activities		
Net Change in Cash and Cash Equivalents	136,153	(183,116)
Cash and Cash Equivalents, Beginning of Year	405,485	588,601
Cash and Cash Equivalents, End of Year	\$ 541,638	\$ 405,485

See notes to combined financial statements

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

NOTES TO COMBINED FINANCIAL STATEMENTS
Years Ended June 30, 2019 and 2018

A. **Nature of Business:**

The Youth Crisis Center, Inc. (“YCC”) is a multi-service not-for-profit organization incorporated on January 20, 1982, after being operated by the City of Jacksonville since 1974. YCC is fully accredited by the Council on Accreditation (COA) as of October 2013. YCC operates a program to house runaway, lockout, ungovernable and truant youths between the ages of 10-17 years and provides counseling to families on an outpatient basis. YCC maintains one residential facility in Jacksonville, Florida with family counseling offices and administrative offices in separate buildings. YCC also provides an array of prevention services in schools and the community.

YCCP, Inc. (YCCP) is related to YCC through partial common control. Properties manage the building and land that YCC occupies and commonly reimburses YCC for direct and indirect costs incurred on its behalf. YCC pays rent to Properties for use of its facility.

The City of Jacksonville deeded the property occupied by the residential facility and administrative offices to the Foundation in 2004, and another adjacent parcel in 2005. The Village hosts a Transitional Living program to help young adults move confidently into adulthood. The goal of Touchstone Village is to move these youths from risk to opportunity by giving them a solid foundation as they move into adulthood with an education and marketable skills.

For purposes of these notes to the combined financial statements, the combined entities of Youth Crisis Center, Inc. and YCCP, Inc. are referred to as “the Organization.”

B. **Summary of Significant Accounting Policies:**

Basis of Accounting:

The combined financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation— New Accounting Pronouncement:

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board's Accounting Standard Codification for Financial Statements of Not-for-Profit Organizations (ASC 958). Formerly, under ASC 958, the Organization was required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In August 2016, the FASB issued ASU 2016-14, “*Presentation of Financial Statements of Not-for-Profit entities*” (Topic 958). The ASU amends the current reporting model for not-for-profit organizations by changing the reporting of net assets from three classes to two classes, net assets without donor restrictions and net asset with donor restrictions, as well as adding and enhancing certain financial statement disclosures. The ASU is effective using a modified retrospective approach for fiscal years beginning after December 15, 2017. The Organization has elected to early adopt for the fiscal year ended June 30, 2018.

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

NOTES TO COMBINED FINANCIAL STATEMENTS
Years Ended June 30, 2019 and 2018
(continued)

B. Summary of Significant Accounting Policies (continued):

Related Parties:

The combined financial statements include the accounts of YCCP, which provides property management services to YCC. All significant inter-company accounts and transactions have been eliminated.

Cash and Cash Equivalents:

For purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable:

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for an allowance for doubtful accounts based on known facts and estimates based on experience. The allowance for doubtful accounts was \$171,000 and \$93,000 at June 30, 2019 and 2018, respectively.

Use of 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 may differ from those estimates.

Expense Allocation:

The costs of providing program services, management and fund-raising activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Program service costs that can be directly identified with a program are charged to the appropriate program, costs that can be directly identified as fund-raising are charged to fund-raising expense. Supporting services, including administration and senior management costs are allocated to programs, management and general and fund raising based on estimates of time spent on those activities.

Income Taxes:

YCC is recognized by the Internal Revenue Service as not-for-profit under Section 501(c)(3) of the Internal Revenue Code and is, therefore, exempt from income taxes. YCCP is recognized by the Internal Revenue Service as not-for-profit under Section 501(c)(2) of the Internal Revenue Code and is, therefore, exempt from income taxes. They are not private foundations.

The Organization takes tax positions which it feels are adhering to the laws established by the taxing authorities. The Organization doesn't believe it has taken any uncertain tax positions which could subject it to penalties or interest; therefore, none have been accrued in the accompanying financial statements.

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

NOTES TO COMBINED FINANCIAL STATEMENTS
Years Ended June 30, 2019 and 2018
(continued)

B. Summary of Significant Accounting Policies (continued):

Investments:

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values on the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Property and Equipment:

Property, improvements, equipment and donated assets are capitalized if their fair value is greater than or equal to \$1,000. Assets that are repaired where the costs are greater than or equal to \$1,000 and the assets' life is extended are also capitalized; otherwise they are expensed. Property and equipment are recorded at cost if purchased and at fair market value if donated. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Depreciation is computed using primarily the straight-line method over the estimated useful lives, which ranges from 3 to 40 years.

Donated Services:

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services regarding specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as donated services. The Organization received 851 and 958 volunteer hours for the years ended June 30, 2019 and 2018, respectively.

Contributions and Support Without and With Donor Restrictions:

Contributions and support received are recorded either without or with donor restrictions, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. 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.

YOUTH CRISIS CENTER, INC.,
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NOTES TO COMBINED FINANCIAL STATEMENTS
Years Ended June 30, 2019 and 2018
(continued)

C. Liquidity and Availability of Financial Assets:

It is the policy of the organization to manage its financial assets, so they are available when needed to meet its general expenditures, liabilities and other obligations as they become due.

The Organization's financial assets available within one year from the statement of Financial position date available for general expenditures are:

	June 30	
	2019	2018
Cash and cash equivalents	\$ 541,638	\$ 405,486
Accounts receivable	276,883	357,846
Investments unrestricted	522,243	433,160
Financial assets at year-end	1,340,764	1,234,512
Less those unavailable for general expenditures within one year, due to:		
Donor restricted for: property improvements, equipment, furnishings and supplies	848,691	662,493
Donor restricted for specific program	19,312	97,118
Donor restricted for scholarships	11,359	11,359
	\$ 461,402	\$ 463,542

D. Net Assets with Donor Restrictions are Available for the Following Purposes or Periods:

	June 30	
	2019	2018
Property, furnishings and supplies	\$ 848,691	\$ 662,493
Specific program	19,312	50,868
Scholarships	11,359	11,359
	\$ 879,362	\$ 724,720

A \$350,000 grant received from the Duval County Housing Authority in 2001 and used to fund part of the renovations completed in 2004 stipulated that the premises must be used as a group home for troubled youths through August 2020.

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NOTES TO COMBINED FINANCIAL STATEMENTS
Years Ended June 30, 2019 and 2018
(continued)

D. Net Assets with Donor Restrictions are Available for the Following Purposes or Periods (continued):

Property donated to the YCC Foundation by the City of Jacksonville is permanently restricted for use for Touchstone Village and will revert to the city if any part of it ceases to be used for this purpose. The value of the land is recorded at \$555,000, based on a market analysis obtained by YCC at the time of the donation.

E. Investments:

The Organization has investments consisting of the following:

<u>June 30, 2019</u>	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Gain</u>
Cash surrender value of life insurance on the life of a donor who contributes the cost of the annual premium	\$ 10,560	\$ 10,560	\$ -
Mutual funds	491,160	517,042	25,882
Money market funds	5,201	5,201	
Total	<u>\$ 363,663</u>	<u>\$ 532,803</u>	<u>\$ 25,882</u>
<u>June 30, 2018</u>	<u>Cost</u>	<u>Market Value</u>	<u>Unrealized Gain</u>
Cash surrender value of life insurance on the life of a donor who contributes the cost of the annual premium	\$ 10,681	\$ 10,681	\$ -
Marketable securities	352,982	453,180	100,198
Total	<u>\$ 363,663</u>	<u>\$ 463,861</u>	<u>\$ 100,198</u>

Unrealized investment gains/ (losses) are reported in the changes of unrestricted net assets portion of the Statement of Activities.

The following schedule summarizes the investment gain/(loss) for the years ended June 30.

	<u>2019</u>	<u>2018</u>
Change in cash surrender value of life insurance	\$ (121)	\$ (78)
Net realized and unrealized gain (loss) on investments	40,030	(29,768)
Interest and dividends	15,055	16,745
Investment expenses	(1,763)	(382)
Total investment gain/(loss)	<u>\$ 53,201</u>	<u>\$ (13,483)</u>

YOUTH CRISIS CENTER, INC.,
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NOTES TO COMBINED FINANCIAL STATEMENTS
Years Ended June 30, 2019 and 2018
(continued)

F. Fair Value Measurements:

The Financial Accounting Standards Board's Accounting Standards Codification on *Fair Value Measurements* (ASC 820), establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets (Level 1) and the lowest priority to unobservable inputs (Level 3). The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. The hierarchy is measured in three levels based on the reliability of the inputs:

- Level 1 Valuations based on unadjusted quoted prices in active markets for identical assets that the Organization has the ability to access at the measurement date.
- Level 2 Valuations based on inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. Observable inputs include quoted prices for similar assets in active or non-active markets.
- Level 3 Valuations derived through the use of valuation models or methodologies using significant unobservable inputs. Level 3 valuations incorporate certain assumptions and projections that are not observable in the market and as a result significant professional judgment may be used in determining the fair values.

The following are the major categories of assets measured at fair value on a recurring basis during the years ended:

June 30, 2019	Fair Value	Fair Value Hierarchy Level		
		Level 1	Level 2	Level 3
Cash value of life insurance	\$ 10,560	\$ 10,560	\$ -	\$ -
Mutual funds	517,042	517,042		
Money market funds	5,201	5,201	-	-
Total	\$ 532,803	\$ 532,803	\$ -	\$ -

June 30, 2018	Fair Value	Fair Value Hierarchy Level		
		Level 1	Level 2	Level 3
Cash value of life insurance	\$ 10,681	\$ 10,681	\$ -	\$ -
Equity securities	453,180	453,180	-	-
Total	\$ 463,861	\$ 463,861	\$ -	\$ -

G. Concentration of Credit Risk Arising from Cash Deposits in Excess of Insured Limits:

The Organization maintains cash balances at various financial institutions located in Jacksonville, Florida. The balances for interest-bearing accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000 per customer. At times, deposits may exceed federally insured limits. Cash in excess of insured limits at June 30, 2019 and 2018 was \$214,811 and \$103,511, respectively.

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YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

NOTES TO COMBINED FINANCIAL STATEMENTS
Years Ended June 30, 2019 and 2018
(continued)

H. Property and Equipment:

	June 30	
	2019	2018
Property and equipment consist of the following:		
Land	\$ 805,000	\$ 805,000
Building	7,699,216	7,699,216
Furniture & fixtures	848,574	800,422
Vehicles	139,008	139,008
	9,491,798	9,443,646
Accumulated depreciation	(2,998,252)	(2,780,971)
Total property and equipment	\$ 6,493,546	\$ 6,662,675

Depreciation expense for the years ended June 30, 2019 and 2018 was \$258,769 and \$263,566, respectively.

I. Lease Obligations:

The Organization leases certain office equipment under operating leases expiring through 2021. Future minimum lease payments under non-cancelable operating leases are as follows:

Year Ending June 30	Amount
2020	\$ 18,313
2021	8,537
Total	\$ 26,850

J. Long-Term Debt:

Long-term debt consists of two 15-year forgivable loans entered into by YCC in 2009, one from Federal Home Loan Bank for \$1,000,000 and one from SHIP/City of Jacksonville for \$1,380,900. These notes were used to complete the Touchstone Village project. The notes do not bear interest or repayment terms so long as the Organization stays in compliance with the terms of the loan agreement, which after 15 years the notes will be forgiven.

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

NOTES TO COMBINED FINANCIAL STATEMENTS
Years Ended June 30, 2019 and 2018
(continued)

K. Pension Plan:

YCC sponsors a defined contribution pension plan covering substantially all of its employees. YCC's funding policy is to contribute a certain percentage of the employee's gross salary depending upon each individual employee's years of service. YCC contributed \$13,982 and \$15,214 during the years ended June 30, 2019 and 2018, respectively.

L. Related Party Transactions:

Rental income and expense of \$223,176 for each of the years ending June 30, 2019 and 2018, paid by YCC to Properties, have been eliminated from the rental income and occupancy expense in the combining financial statements. For the years ended June 30, 2019 and 2018 unrestricted contributions of \$223,176 and \$192,000, respectively were paid by YCCP to YCC and have been eliminated from the combined contribution income and expense.

M. Reclassifications:

Certain accounts in the 2018 financial statements have been reclassified to conform to the 2019 presentation, with no effect on total unrestricted or permanently restricted assets as previously reported.

N. Subsequent Events:

The Organization has evaluated subsequent events through November 15, 2019 the date the financial statements were available to be issued.

O. Concentrations of Revenue:

For the years ended June 30, 2019 and 2018, 86% and 81%, respectively, of unrestricted revenue was provided by governmental sources.

P. Matching Grant:

The Delores Barr weaver Fund through the Community Foundation for Northeast Florida has awarded the Organization a grant of up to \$100,000 to fund the House of Hope Emergency Shelter . As of June 30, 2019 the Organization has received qualifying matching funds of \$95,500.

ADDITIONAL INFORMATION

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FUNDING
Year Ended June 30, 2019

Federal Agency/Pass-Through Entity/Federal Program	<u>CFDA/ CSFA Number</u>	<u>Contract/ Grant Number</u>	<u>Expenditures</u>
U.S. Department of Health and Human Services/			
Department of Juvenile Justice/ Florida Network of Youth & Family Services/ Foster Care - Title IV-E	93.658	N/A	\$ 60,395
Department of Children and Families/ Family Support Services of North Florida/ Foster Care - Title IV-E	93.658	DCF Respite	48,762
Total U.S. Department of Health and Human Services			<u>109,157</u>
Total Expenditures of Federal Awards			<u>\$ 109,157</u>
 State Agency/Pass-Through Entity/State Project			
Department of Juvenile Justice/			
Florida Network of Youth & Family Services/ Children and Families in Need of Services	80.005	N/A	\$ 2,168,284
Retention Bonus	80.005	N/A	22,200
Performance incentive	80.005	N/A	60,882
Special Population	80.005	N/A	3,450
DV Respite	80.005	N/A	89,231
Stop Now and Plan (SNAP)	80.005	N/A	234,758
Stop Now and Plan (SNAP) in Schools	80.005	N/A	126,360
Intensive Case Management	80.005	N/A	<u>99,608</u>
			2,804,773
Department of Children And Families			
Kids First of Florida ,Inc. Child Welfare Out-of-Home Supports	60.074	N/A	16,770
St. Johns County Health and Human Services Community Based Care	60.094	N/A	<u>6,192</u>
Total Expenditures of State Funding			<u>\$ 2,827,735</u>
Total Expenditures of Federal Awards and State Funding			<u>\$ 2,936,892</u>

See notes to schedule of awards

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

NOTES TO SCHEDULE OF AWARDS
Year Ended June 30, 2019

A. **Basis of Presentation:**

The schedule of expenditures of federal awards and state funding presented on page 17, includes federal and state grant activity and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.650 Rules of the Auditor General. Therefore, some of the amounts presented in these schedules may differ from amounts presented in, or used in the preparation of the basic financial statements.

B. **Federal Awards:**

The threshold for a required federal single audit was not met, however federal awards are included for informational purposes.

YOUTH CRISIS CENTER, INC.
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

SCHEDULE OF SOURCE AND EXPENDITURE OF CITY GRANT FUNDS
PER ORDINANCE CODE CHAPTER 118.205(e)
For Audit Year 2018-2019

Receipt of City Funds:

	City FY 2017- 2018 Grant # 6030-50 <u>JCOD11RG</u>	City FY 2018- 2019 Grant # 6030-50 <u>JCOD191ESSN</u>
Amount of Award, as Amended	\$ 90,500	\$ 90,500
Actual Funds Received from City in Last Audit Period(s)	(64,032)	-
Actual Amount Received this Period	(22,497)	(71,658)
Amounts Forfeited	<u>(3,971)</u>	<u>-</u>
Amount Remaining to be Distributed	<u>\$ -</u>	<u>\$ 18,842</u>

Expenditures of City Funds:

City FY 2017-2018 Grant # 6030-50 JCOD191RG, as amended - \$90,500

<u>Item</u>	(Unaudited) <u>Original Budget</u>	(Unaudited) <u>Amended Budget</u>	Actual <u>7/1/2017 - 6/30/2018</u>	Actual <u>7/1/18 - 9/30/18</u>	Amounts <u>Forfeited</u>
Salaries	\$ 44,005	\$ 66,008	\$ 50,744	\$ 15,264	\$ -
Payroll taxes and benefits	10,492	12,922	7,361	2,670	2,891
Conference/Staff Develop.	400	550	400	-	150
Insurance	1,663	2,440	1,809	475	156
Building Rent	800	1,600	900	600	100
Utilities	1,742	2,613	1,671	749	193
Supplies	478	3,237	415	2,571	251
Management & general	753	1,130	732	168	230
Total	<u>\$ 60,333</u>	<u>\$ 90,500</u>	<u>\$ 64,032</u>	<u>\$ 22,497</u>	<u>\$ 3,971</u>

YOUTH CRISIS CENTER, INC.
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

(continued)

SCHEDULE OF SOURCE AND EXPENDITURE OF CITY GRANT FUNDS
PER ORDINANCE CODE CHAPTER 118.205(e)
For Audit Year 2018-2019

(continued)

Expenditures of City Funds:

City FY 2018-2019 Grant # 6030-50 JCOD191ESSN, as amended - \$90,500

<u>Item</u>	(Unaudited) Original Budget	(Unaudited) Amended Budget	Actual 10/1/2018 - 6/30/2019	Actual Amounts Remaining
Salaries	\$ 34,000	\$ 70,000	\$ 56,898	\$ 13,102
Payroll taxes and benefits	3,656	9,358	6,340	3,018
Educational Materials	3,000	3,000	2,870	130
Conference/Staff Develop.	202	202	90	112
Insurance	951	1,918	1,432	486
Building Rent	1,200	2,400	1,800	600
Utilities	1,089	2,177	1,497	680
Supplies	431	826	309	517
Management & general	721	619	422	197
Total	<u>\$ 45,250</u>	<u>\$ 90,500</u>	<u>\$ 71,658</u>	<u>\$ 18,842</u>

**YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)**

**COMBINING STATEMENT OF FINANCIAL POSITION
June 30, 2019**

<u>ASSETS</u>	<u>Youth Crisis Center</u>	<u>YCCP</u>	<u>Eliminations</u>	<u>Total</u>
Cash and cash equivalents	\$ 451,697	\$ 89,941	\$ -	\$ 541,638
Marketable securities, at fair value	522,243	-	-	522,243
Cash surrender value of life insurance	10,560	-	-	10,560
Accounts receivable, grants	276,883	-	-	276,883
Accounts receivable, other	-	-	-	-
Prepaid expenses	49,630	-	-	49,630
Property and equipment, net	178,673	6,314,873	-	6,493,546
Total Assets	<u>\$ 1,489,686</u>	<u>\$ 6,404,814</u>	<u>\$ -</u>	<u>\$ 7,894,500</u>
 <u>LIABILITIES AND NET ASSETS</u>				
Liabilities:				
Accounts payable	\$ 58,670	\$ -	\$ -	\$ 58,670
Accrued payroll and other related expenses	120,974	-	-	120,974
Long-term debt	-	2,380,900	-	2,380,900
Total Liabilities	<u>179,644</u>	<u>2,380,900</u>	<u>-</u>	<u>2,560,544</u>
 Net Assets:				
Without donor restrictions:				
Net equity in fixed assets	178,673	3,378,973	-	3,557,646
Undesignated	807,007	89,941	-	896,948
With donor restrictions	324,362	555,000	-	879,362
Total Net Assets	<u>1,310,042</u>	<u>4,023,914</u>	<u>-</u>	<u>5,333,956</u>
Total Liabilities and Net Assets	<u>\$ 1,489,686</u>	<u>\$ 6,404,814</u>	<u>\$ -</u>	<u>\$ 7,894,500</u>

**YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)**

**COMBINING STATEMENT OF ACTIVITIES
Year Ended June 30, 2019**

	<u>Youth Crisis Center</u>	<u>YCCP</u>	<u>Eliminations</u>	<u>Total</u>
Changes in Net Assets Without Donor Restrictions:				
Public support and revenue:				
United Way contracts	\$ 74,790	\$ -	\$ -	\$ 74,790
United Way - designated contributions	3,547	-	-	3,547
Contributions and grants	264,906	-	(223,176)	41,730
In-kind contributions	-	-	-	-
Rental income	9,652	223,176	(223,176)	9,652
Interest income	13,292	538	-	13,830
Investment return, net	53,201	-	-	53,201
Fundraising events	0	-	-	-
Out patient services	295,344	-	-	295,344
Other	7,586	-	-	7,586
	<u>722,318</u>	<u>223,714</u>	<u>(446,352)</u>	<u>499,680</u>
Total Support and Revenues Without Donor Restrictions				
Net Assets Released from Restrictions:				
Restrictions satisfied by payments	3,164,317	-	-	3,164,317
	<u>3,886,635</u>	<u>223,714</u>	<u>(446,352)</u>	<u>3,663,997</u>
Total Support and Revenues Without Donor Restrictions Released from Restrictions				
Functional Expenses:				
Program Services	3,403,029	421,238	(446,352)	3,377,915
Supporting services:				
Management and general	312,076	2,550	-	314,626
Fund raising	138,589	-	-	138,589
	<u>3,853,694</u>	<u>423,788</u>	<u>(446,352)</u>	<u>3,831,130</u>
Total Functional Expenses				
Change in Net Assets Without Donor Restrictions	<u>32,941</u>	<u>(200,074)</u>	<u>-</u>	<u>(167,133)</u>
Changes in Net Assets With Donor Restrictions:				
Government contracts and grants	3,015,476	-	-	3,015,476
Contributions	303,483	-	-	303,483
Net assets released from restrictions:				
Restrictions satisfied by payments	(3,164,317)	-	-	(3,164,317)
	<u>154,642</u>	<u>-</u>	<u>-</u>	<u>154,642</u>
Change in Net Asset With Donor Restrictions				
Change in Net Assets	187,583	(200,074)	-	(12,491)
Net Assets, Beginning of Year	1,122,460	4,223,988	-	5,346,448
Net Assets, End of Year	<u>\$ 1,310,042</u>	<u>\$ 4,023,914</u>	<u>\$ -</u>	<u>\$ 5,333,956</u>



STEVEN D. RAWLINS, CPA
GARY M. HUGGETT, CPA
DAVID W. HOWIE, CPA

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

Board of Directors
Youth Crisis Center, Inc.
YCCP, Inc.
Jacksonville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Youth Crisis Center, Inc. and YCCP, Inc. (not-for-profit corporations), which comprise the combined statement of financial position as of June 30, 2019 and the related combined statements of activities, and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated November 15, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered Youth Crisis Center, Inc., and YCCP, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of Youth Crisis Center, Inc., and YCCP, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

Masters, Smith & Wisby, P.A.

Certified Public Accountants
Jacksonville, Florida

November 15, 2019



STEVEN D. RAWLINS, CPA
GARY M. HUGGETT, CPA
DAVID W. HOWIE, CPA

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR STATE PROJECT AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY
CHAPTER 10.650 RULES OF THE AUDITOR GENERAL**

Board of Directors
Youth Crisis Center, Inc.
YCCP, Inc.
Jacksonville, Florida

Report on Compliance for Each Major State Project

We have audited Youth Crisis Center, Inc., and YCCP, Inc.'s (a not-for-profit corporations) compliance with the types of compliance requirements described in the in the *Department of financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of Youth Crisis Center, Inc., and YCCP, Inc.'s major State projects for the year ended June 30, 2019. Youth Crisis Center, Inc., and YCCP, Inc.'s major State projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its State projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Youth Crisis Center, Inc., and YCCP, Inc.'s major State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Chapter 10.650 Rules of the Auditor General. Those standards, and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State project occurred. An audit includes examining, on a test basis, evidence about Youth Crisis Center, Inc., and YCCP, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State project. However, our audit does not provide a legal determination of Youth Crisis Center, Inc., and YCCP, Inc.'s compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Youth Crisis Center, Inc., and YCCP, Inc.'s. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State projects for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Youth Crisis Center, Inc., and YCCP, Inc.'s. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Youth Crisis Center, Inc., and YCCP, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State project and to test and report on internal control over compliance in accordance with Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Youth Crisis Center, Inc., and YCCP, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Chapter 10.650 Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Masters, Smith & Wisby P.A.

Certified Public Accountants
Jacksonville, Florida

November 15, 2019

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019

Financial Statements:

Type of Auditor's Report	Unmodified
Internal Control Over Financial Reporting:	
Material weakness identified?	No
Significant deficiency(s) identified not considered to be material weakness?	None Reported
Noncompliance material to financial statements noted?	No

State Projects:

Internal Control Over Major State Projects:	
Material weakness identified?	No
Significant deficiency(s) identified not considered to be material weakness?	None reported
Type of auditor's report issued on compliance for major state projects:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, Rules of the Auditor General?	No

Identification of major programs:

State Projects

CSFA No.

Children and Families in Need of Services

80.005

Dollar threshold used to distinguish Type A and Type B programs:

\$ 300,000

(continued)

YOUTH CRISIS CENTER, INC.,
YCCP, INC.
(NOT-FOR-PROFIT CORPORATIONS)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2019
(continued)

Financial Statement Findings:

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

Major State Projects Findings and Questioned Costs:

There are no significant deficiencies, material weaknesses, or instances of noncompliance including questioned costs that are required to be reported in accordance with Chapter 10.650, Rules of the Auditor General.

Other Matters:

The management letter required by A.G. Rule Section 10.656(3)(e) is not included in this report because there were no findings required to be reported that were not addressed in the Financial Statement Findings.

A Corrective Action Plan is not required because there were no findings required to be reported under the State Single Audit Acts.

A Summary Schedule of Prior Audit Findings is not presented because there were no prior audit findings related to State programs.