



COMBINED FINANCIAL STATEMENTS FOR THE
YEARS ENDED JUNE 30, 2022 AND 2021,
INDEPENDENT AUDITORS' REPORTS AND
ADDITIONAL INFORMATION

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1 - 2
FINANCIAL STATEMENTS:	
Combined Statements of Financial Position	3
Combined Statements of Activities	4
Combined Statements of Functional Expenses	5
Combined Statements of Cash Flows	6
Notes to Combined Financial Statements	7 - 10
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	11
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.650 RULES OF THE AUDITOR GENERAL	12 - 13
Schedule of Expenditures of Federal Awards and State Funding	14
Notes to Schedule of Expenditures of Federal Awards and State Funding	15
Schedule of Findings and Questioned Costs	16 - 17
Schedule of Source and Expenditure of City Grant Funds	18 - 19
SUPPLEMENTARY SCHEDULES:	
Schedule I: Summary of Combined Statements of Financial Position	20 - 21
Schedule II: Summary of Combined Statements of Activities	22 - 23

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Youth Crisis Center, Inc.
Jacksonville, Florida

Opinion

We have audited the accompanying combined financial statements of Youth Crisis Center, Inc. and affiliates, (the "YCC", a nonprofit organization) which comprise the combined statements of financial position as of June 30, 2022, 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.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the YCC as of June 30, 2022, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the YCC 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 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.

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the YCC's ability to continue as a going concern within one year after the date that the combined 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 combined 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 combined 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 combined 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 combined financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the YCC'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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the YCC'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.

Prior Period Financial Statements

The combined financial statements as of June 30, 2021, were audited by Masters, Smith and Wisby, P.A. whose report dated February 21, 2022, expressed an unmodified opinion on those statements.

Supplementary 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. Additionally, the summaries of combined statements of financial position and statements of activities were provided for 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. 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, 2022, on our consideration of the YCC'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 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 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 YCC's internal control over financial reporting and compliance.

Our audit was made for the purpose of forming and opinion on the basic combined financial statements as a whole. The Schedule of Source and Expenditure of City of Jacksonville Grant Funds Per Ordinance Code Chapter 118.205(e) 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 combined financial statements. This information has been subjected to the auditing procedures applied in our audit 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 combined 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 combined 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.



St. Augustine, Florida
November 15, 2022

YOUTH CRISIS CENTER, INC.**COMBINED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and cash equivalents	\$ 1,202,986	\$ 1,239,290
Marketable securities, at fair value	301,953	356,649
Accounts and grants receivable	742,724	383,567
Prepaid expenses and other assets	17,255	103,269
Property and equipment, net	<u>6,290,388</u>	<u>6,593,730</u>
 Total Assets	 <u>\$ 8,555,306</u>	 <u>\$ 8,676,505</u>
 LIABILITIES AND NET ASSETS		
Accounts payable	\$ 72,237	\$ 125,168
Accrued expenses and other liabilities	214,786	225,676
Paycheck Protection Program loan	-	541,810
Long term debt	<u>2,430,024</u>	<u>2,439,656</u>
 Total Liabilities	 <u>2,717,047</u>	 <u>3,332,310</u>
Net Assets:		
Net assets without donor restrictions	5,077,009	4,479,379
Net assets with donor restrictions	<u>761,250</u>	<u>864,816</u>
 Total Net Assets	 <u>5,838,259</u>	 <u>5,344,195</u>
 Total Liabilities and Net Assets	 <u>\$ 8,555,306</u>	 <u>\$ 8,676,505</u>

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.
COMBINED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Out patient services	\$ 475,762	\$ 285,758
Contributions and grants	709,006	136,785
United Way contracts	134,401	134,670
Investment gain (loss), net	(51,089)	83,394
Rental income	32,143	16,545
Other income	3,672	54,706
Paycheck Protection Loan forgiveness	541,850	-
Total support and revenue without donor restrictions	1,845,745	711,858
Net assets released from restriction	2,962,497	3,926,786
Total support and revenue without donor restrictions	4,808,242	4,638,644
Functional expenses:		
Program services	3,439,220	3,964,021
Supporting Services:		
Administrative and general	544,903	238,118
Fundraising	219,653	256,833
Total supporting services	764,556	494,951
Total functional expenses	4,203,776	4,458,972
Increase in net assets without donor restrictions	604,467	179,672
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Government contracts and grants	2,852,094	3,284,535
Contributions	-	254,963
Total temporarily restricted revenues, gains and other support	2,852,094	3,539,498
Net assets released from restriction	(2,962,497)	(3,926,786)
(Decrease) Increase in net assets with donor restrictions	(110,403)	(387,288)
Total increase in net assets	494,064	(207,616)
NET ASSETS - BEGINNING OF YEAR	5,344,195	5,551,811
NET ASSETS - END OF YEAR	\$ 5,838,259	\$ 5,344,195

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.
COMBINED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	Program Services						Total Program Services	Administrative and General	Fundraising	2022	2021
	Residential Services	Nonresidential Services	SNAP Services	TSV Services	House of Hope	Outpatient Services				Total Expenses	Total Expenses
Salaries	\$ 646,737	\$ 373,923	\$ 176,048	\$ 76,600	\$ 227,691	\$ 390,288	\$ 1,891,288	\$ 259,430	\$ 135,160	\$ 2,285,878	\$ 2,492,729
Employee benefits	111,125	55,457	13,253	11,730	17,293	24,189	233,047	69,985	26,880	329,912	403,468
Payroll taxes	48,537	26,855	13,260	7,119	17,594	30,379	143,744	18,715	10,178	172,637	160,314
Total Payroll Expenses	806,399	456,235	202,561	95,449	262,578	444,856	2,268,079	348,130	172,218	2,788,427	3,056,511
Payroll processing	4,932	2,591	1,234	370	1,233	618	10,977	1,369	507	12,854	15,162
Building occupancy	79,687	8,929	4,817	21,112	9,912	3,613	128,070	12,286	1,475	141,831	158,559
Operating supplies and expense	47,587	11,763	5,192	5,753	7,846	31,041	109,179	23,923	5,360	138,461	169,578
Utilities	41,976	7,598	21,716	11,499	11,151	12,236	106,175	7,563	5,040	118,777	118,174
Telephone	20,087	9,358	4,347	8,848	4,605	3,695	50,939	14,538	2,071	67,548	63,963
Professional fees	74,754	24,756	11,460	3,438	12,360	5,730	132,498	37,631	5,730	175,859	26,098
Conferences and training	868	262	710	84	148	74	2,145	11,709	506	14,360	9,379
Client counseling	30,783	19,022	7,754	4,183	8,891	69,295	139,927	15,441	4,331	159,699	193,618
Food & personal care	49,891	2,987	5,549	657	2,054	632	61,769	4,077	1,875	67,721	56,828
Other client expenses	-	-	-	-	-	-	-	-	-	-	35,942
Insurance	27,955	28,824	8,065	17,262	13,159	11,623	106,889	42,817	4,124	153,830	113,036
Memberships	3,956	1,975	1,056	282	941	470	8,681	3,180	935	12,796	46,356
Transportation	-	-	-	-	-	-	-	-	-	-	17,415
Development	4,205	4,728	2,363	675	2,234	1,126	15,331	11,401	13,770	40,502	36,365
Other	-	-	-	-	-	-	-	-	-	-	37,489
Total expenses before allocation of expenses	1,193,079	579,026	276,825	169,612	337,111	585,008	3,140,659	534,064	217,942	3,892,665	4,154,473
Allocation of depreciation and amortization	111,711	55,551	26,558	16,272	32,342	56,125	298,561	10,839	1,711	311,111	304,499
Total expenses after allocation of expenses	<u>\$ 1,304,790</u>	<u>\$ 634,577</u>	<u>\$ 303,383</u>	<u>\$ 185,884</u>	<u>\$ 369,453</u>	<u>\$ 641,133</u>	<u>\$ 3,439,220</u>	<u>\$ 544,903</u>	<u>\$ 219,653</u>	<u>\$ 4,203,776</u>	<u>\$ 4,458,972</u>

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.

**COMBINED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ 494,064	\$ (207,616)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	311,112	304,499
Realized and unrealized (gain) loss on investments	51,089	(79,188)
(Increase) decrease in accounts receivable	(359,158)	118,939
Decrease (increase) in prepaid expenses and other assets	86,014	(41,747)
(Decrease) increase in accounts payable and accrued expenses	<u>(63,821)</u>	<u>54,993</u>
Net Cash Provided by Operating Activities	<u>519,300</u>	<u>149,880</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of construction in progress, property and equipment	(4,162)	(393,080)
Net purchase of investments	<u>-</u>	<u>(2,490)</u>
Net Cash (Used) by Investing Activities	<u>(4,162)</u>	<u>(395,570)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on notes payable	(9,632)	(7,707)
Proceeds from Paycheck Protection Program loan	-	541,810
Forgiveness of Paycheck Protection Program loan	<u>(541,810)</u>	<u>-</u>
Net Cash (Used) Provided Financing Activities	<u>(551,442)</u>	<u>534,103</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(36,304)	288,413
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,239,290</u>	<u>950,877</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,202,986</u>	<u>\$ 1,239,290</u>
SUPPLEMENTAL DISCLOSURE		
Interest Paid	<u>\$ 3,147</u>	<u>\$ 3,715</u>
Non-cash investing activity, property and equipment acquired by issuance of long-term debt	<u>\$ -</u>	<u>\$ 66,461</u>

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS

1. ORGANIZATION

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 (the "City") since 1974. YCC is committed to building a healthier community by empowering young people and families to rise above adversity.

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

The City deeded the property occupied by the residential facility and administrative offices to the YCC in 2004, and another adjacent parcel in 2005.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Principles of Combining

The combined financial statements include the accounts of YCC and YCCP, collectively referred to as "the Organization". All material inter-company accounts and transactions have been eliminated.

Basis of Presentation

These financial statements are prepared on the accrual basis of accounting and focus on the Organization's resources and activities as a whole. Net assets, revenues, expenses, distributions, gains and losses are classified based on the existence or absence of donor-imposed or other external restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- The change in net assets with donor restrictions.
- The change in net assets without donor restrictions.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the combined statements of financial position and the combined statements of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

The Organization maintains its cash in bank deposit accounts, which, at times, may exceed Federal Deposit Insurance Corporation (FDIC) limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

Investments

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Combined Statements of Financial Position. The change in unrealized gains and losses are included in the change in net assets in the accompanying Combined Statements of Activities.

Fair Value of Financial Instruments

The carrying amounts of cash and cash equivalents, accounts receivable, prepaid expenses and other assets, and accounts payable and accrued expenses approximate fair value due to the short maturity of these financial instruments.

Allowance for Accounts Receivable and Grants 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 based on experience. The allowance for doubtful accounts was \$35,691 and \$- at June 30, 2022 and 2021 respectively.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed on the straight-line method over the estimated useful lives of the assets (three to forty years). All acquisitions of property and equipment in excess of \$1,000 and all expenditures for renewals and improvements that materially prolong the useful lives of assets are capitalized.

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.

Contributions of donated noncash assets are recorded at their fair values in the period received.

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 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 restriction.

YOUTH CRISIS CENTER, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

Program Expenses

Residential Program: Offers support and a place to live and guidance for youth ages 10-17 years old that are threatening to run away, have run away, are homeless, ungovernable, truant or school related concerns and are in need of respite care services.

Non-residential Program: Offers support and guidance without living on campus for youth ages 10-17 years old that are threatening to run away, have run away, are homeless, ungovernable, truant or school related concerns and are in need of respite care services.

SNAP Program: Provides an evidence-based, cognitive-behavioral model powered by the minds at Child Development Institute. SNAP helps troubled children and their parents learn how to effectively manage their emotions and 'keep problems small'.

TSV Program: A transitional living program designed to take the individual needs of each resident into consideration, but the goal for each individual is the same: to successfully make the transition into a responsible, independent young adult.

House of Hope: Provides emergency housing services to homeless young adults ages 18-24.

Outpatient Services: Provides counseling for a myriad of behavioral and mental health concerns through individual, family, group and couples counseling.

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 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 Tax Status

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 evaluates its tax positions for any uncertainties based on the technical merits of the position taken. The Organization recognizes the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be upheld on examination by taxing authorities.

Currently, the tax years ended June 30, 2021, 2020, and 2019, respectively, are open and subject to examination by the Internal Revenue Service. However, the YCC is not currently under audit nor has the YCC been contacted by any of these jurisdictions.

Reclassifications

Certain accounts in the prior-year financial statements may have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

3. MANAGEMENT OF LIQUIDITY

The Organization has financial assets available within one year of the balance sheet date for general expenditures as follows.

	2022	2021
Financial assets at year end:		
Cash and cash equivalents	\$ 1,202,986	\$ 1,239,290
Investments	301,953	356,649
Accounts receivable	761,322	383,567
Total financial assets at year end	2,266,261	1,979,506
Net assets with donor restrictions	761,250	864,816
Financial assets available within one year	\$ 1,505,011	\$ 1,114,690

The Organization manages its financial assets available within one year in mutual funds, equities and savings accounts.

4. INVESTMENTS

Investments consisted of the following at June 30:

	2022		2021	
	Cost	Market Value	Cost	Market Value
Mutual funds - marketable securities	\$ 298,740	\$ 299,578	\$ 273,890	\$ 353,078
Other investments	2,375	2,375	3,571	3,571
	\$ 301,116	\$ 301,953	\$ 277,461	\$ 356,649

5. FAIR VALUE MEASUREMENT

Authoritative guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). As a basis for considering such assumptions, the three tier fair value hierarchy, which prioritizes the inputs used in measuring fair value are as follows:

YOUTH CRISIS CENTER, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS

5. FAIR VALUE MEASUREMENT (CONCLUDED)

- Level 1: Fair values are based on quoted prices in active markets for identical assets and liabilities.
- Level 2: Fair values are based on observable inputs that include: quoted market prices for similar assets or liabilities; quoted market prices that are not in an active market; or other inputs that are observable in the market and can be corroborated by observable market data for substantially the full term of the assets.
- Level 3: Fair values are calculated by the use of pricing models and/or discounted cash flow methodologies, and may require significant management judgment or estimation. These methodologies may result in a significant portion of the fair value being derived from unobservable data.

Information related to the Organization's investments measured at fair value is as follows:

	2022			
	Level 1	Level 2	Level 3	Fair Value
Mutual funds - marketable securities	\$ 299,578	\$ -	\$ -	\$ 299,578
Other investments	2,375	-	-	2,375
	<u>\$ 301,953</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 301,953</u>
	2021			
	Level 1	Level 2	Level 3	Fair Value
Mutual funds - marketable securities	\$ 353,078	\$ -	\$ -	\$ 353,078
Other investments	3,571	-	-	3,571
	<u>\$ 356,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 356,649</u>

6. PROPERTY AND EQUIPMENT- NET

Land, buildings and equipment consisted of the following at June 30:

	2022	2021
Land	\$ 805,000	\$ 805,000
Building improvements	8,135,430	8,240,750
Furniture and fixtures	719,942	606,851
Vehicles	217,469	217,469
	9,877,841	9,870,070
Less: Accumulated depreciation	<u>(3,587,453)</u>	<u>(3,276,341)</u>
	<u>\$ 6,290,388</u>	<u>\$ 6,593,729</u>

7. LONG TERM DEBT

Long term debt consisted of the following at June 30:

	2022	2021
Forgivable note payable from Federal Home Loan Bank issued in 2009. This note was used to complete the Touchstone Village Project. The note does not bear interest or repayment terms so long the Organization stays in compliance with the terms of the loan agreement which after fifteen years will be forgiven.	\$ 1,000,000	\$ 1,000,000
Forgivable note payable from the City of Jacksonville issued in 2009. This note was used to complete the Touchstone Village Project. The note does not bear interest or repayment terms so long the Organization stays in compliance with the terms of the loan agreement which after fifteen years will be forgiven.	1,380,900	1,380,900
Vehicle installment notes secured by vehicles and payable monthly through October 2026 with payments ranging from \$456 to 473 with a fixed interest rate of 4.99%.	49,124	-
A secured note payable to a bank and secured by a vehicle. Payable monthly \$150 principal and interest at 6.99%, with a maturity date of September, 2026. The loan was paid in full as of June 30, 2022.	-	7,816
Total of long term debt	<u>\$ 2,430,024</u>	<u>\$ 2,388,716</u>

Maturities of long term debt are as follows for the years ended June 30:

2023	\$ 10,437
2024	2,392,116
2025	11,820
2026	10,214
2027	5,437
	<u>\$ 2,430,024</u>

8. PAYCHECK PROTECTION PROGRAM LOAN

In response to the COVID-19 pandemic, the U.S. Government approved a stimulus package including Payroll Protection Program loans to be administered by the Small Business Administration. In August of 2021, the YCC was approved for a loan in the amount of \$541,810 for the purpose of subsidizing the economic impact of COVID-19. The loan was forgiven in September of 2021. The amount of the loan was recognized as revenue in the current year.

YOUTH CRISIS CENTER, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS

9. NET ASSETS RELEASED FROM RESTRICTIONS

The source of net assets released from net assets with donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of events specified by the donor were program services that totaled \$2,962,497 and \$3,926,786 for the years ended 2022 and 2021, respectively.

10. NET ASSETS WITH DONOR RESTRICTIONS ARE AVAILABLE FOR THE FOLLOWING PURPOSES

Net assets with donor restrictions are available for the following purposes at June 30:

	<u>2022</u>	<u>2021</u>
Land - Touchstone Village	\$ 555,000	\$ 555,000
Property, furnishings and supplies	15,000	23,596
Program specific	191,250	274,861
Scholarships	-	11,359
	<u>\$ 761,250</u>	<u>\$ 864,816</u>

Property donated to the YCC by the City is permanently restricted 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.

11. 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 \$10,130 and \$22,007, during the years ended June 30, 2022 and 2021, respectively.

12. SIGNIFICANT CONCENTRATIONS

Cash Concentration

The Organization maintains cash balances at various financial institutions. The balances for interest and non interest-bearing accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000 per customer. At time, deposits may exceed federally insured limits. Cash in excess of insured limits at June 30, 2022 and 2021 were \$702,985.82 and \$576,723, respectively.

Concentrations of Revenue

The Organization receives the majority of their revenue from government contracts and grants. YCC's revenue from governmental sources at June 30, 2022 and 2021 were seventy three percent (73%) and eighty two percent (82%), respectively.

13. SUBSEQUENT EVENTS

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through November 15, 2022, the date the financial statements were available to be issued.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Youth Crisis Center, 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 combined financial statements of Youth Crisis Center, Inc. and affiliates (the "YCC" a non-profit organization) which comprise the combined statements of financial position as of June 30, 2022 and 2021, 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, and have issued our report thereon dated November 15, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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 and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did identify a deficiency in internal control that we consider to be material weaknesses. See finding <22-01>.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 one instance 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.

Neville Wainio CPAs

St. Augustine, Florida
November 15, 2022



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.650 RULES OF THE AUDITOR GENERAL

To the Board of Directors
Youth Crisis Center, Inc.
Jacksonville, Florida

Report on Compliance for Each Major State Project

We have audited the Youth Crisis Center, Inc., and affiliates (the "YCC" a non-profit organization) with the types of compliance requirements described in the Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of YCC's, major state projects for the year ended June 30, 2022. The YCC'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 applicable to its State projects

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of YCC'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 Chapter 10.650, *Rules of the Auditor General*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the YCC'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 the YCC's compliance with those requirements.

Opinion on Each Major State Project

In our opinion, the YCC complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major State for the year ended June 30, 2022.

Report on Internal Control over Compliance

Management of the YCC 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 the YCC's internal control over compliance with the types of requirements that could have a direct and material effect on a major State project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 the YCC's internal control over compliance.

A deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a State project on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies that adversely affects the YCC's ability to administer a state project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a State project will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as described above.

To the Board of Directors
Youth Crisis Center, Inc.
Page Two

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.

Neville Wainio CPAs

St. Augustine, Florida
November 15, 2022

YOUTH CRISIS CENTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FUNDING FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>CFDA Number</u>	<u>Contract/ Grant Number</u>	<u>Federal/State Expenditures</u>
FEDERAL AWARDS			
U.S. Department of Health and Human Services			
Basic Center Grant	93.623	90CY717103	\$ 227,795
Florida Department of Children and Families	93.658	DCF Respite	<u>61,873</u>
Family Support Services of North Florida			<u>289,668</u>
U.S. Department of Housing and Urban Development			
Pass-through programs from:			
City of Jacksonville, Florida			
Community Development Block Grant	14.218	B-21-UC-12-0017	<u>98,314</u>
			<u>98,314</u>
U.S. Department of Homeland Security			
Pass-through programs from:			
United Way			
Emergency Food and Shelter National board Program	97.024	EFSP	<u>70,628</u>
			<u>70,628</u>
Total Expenditures of Federal Awards			<u>\$ 458,610</u>
STATE AWARDS			
Department of Juvenile Justice			
Pass-through programs from:			
Florida Network of Youth & Family Services			
Children and Families in Need of Services	80.005	N/A	\$ 1,767,909
Stop Now and Plan (SNAP)	80.005	N/A	153,552
Stop Now and Plan (SNAP) in Schools	80.005	N/A	210,600
DV Respite	80.005	N/A	91,949
Intensive Case Management	80.005	N/A	<u>46,534</u>
Total Florida Department of Juvenile Justice			<u>2,270,544</u>
Department of Children and Families			
Kids First of Florida, Inc.			
Child Welfare Out-of-Home Supports	60.074	DJ039	5,676
St. Johns County Health and Human Services			
Community Based Care	AOG7	45900	<u>3,612</u>
Total Department of Children and Families			<u>9,288</u>
Total Expenditures of State Funding			<u>\$ 2,279,832</u>

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FUNDING

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state funding (the "SEFASF") includes the federal award and state funding activity respectively of the Youth Crisis Center, Inc. (the "YCC") under programs of the federal and state government for the fiscal year ended June 30, 2022. The information in this SEFASF is presented in accordance with the requirements of the Government Auditing Standards and Chapter 10.650 Rules of the Auditor General respectively. Therefore, some of the amounts presented in the SEFASF may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE 2 - FEDERAL AWARDS AND STATE FUNDING

The threshold of \$750,000 of federal award expenditures for a required single audit was not met however, federal awards are included for informational purposes.

The threshold of \$750,000 of state funding expenditures for a required single audit was met and a single audit was performed.

YOUTH CRISIS CENTER, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

Financial Statements:

Type of auditor's report issued on whether the audited financial statements were prepared in accordance with GAAP - Unmodified.

Significant deficiency(ies) in internal control identified in the audit of the financial statements - No.

Material weakness(es) in internal control identified in the audit of the financial statements - Yes.

Noncompliance that is material to the financial statement noted - None.

State Projects:

Significant deficiency(ies) in internal control over major federal programs identified in the audit - No.

Material weakness(es) in internal control over major federal programs identified in the audit - No.

The type of auditor's report issued on compliance for major federal programs - Unmodified.

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 between Type A and Type B programs -

Type A Programs:

\$750,000

Financial Statement Findings:

MATERIAL WEAKNESS

22 - 01 Timely Complete Accounting

Criteria: The YCC should maintain a financial accounting system that is timely and complete.

Condition: The client did not account for YCCP during the year and was unable to produce financial statements for several months after year end.

Effect: The combined financial statements were incomplete and did not capture all assets, liabilities and equity.

Identification of a repeat finding: This is not a repeat finding from the immediate previous audit.

Recommendation: Engage the YCC's accounting firm or hire a controller to complete monthly reconciliation's of the affiliate and produce monthly financial statements.

Major State Projects Findings and Questioned Costs:

There are no significant deficiencies, but one 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. See finding <22-01>

YOUTH CRISIS CENTER, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS CONCLUDED
FOR THE YEAR ENDED JUNE 30, 2022**

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.

Corrective Action Plan:

YCC has engaged an outside CPA firm to perform monthly accounting procedures for all affiliates, and believes the finding is corrected.

Management Response:

The corrective action plan was implemented during the engagement. Management will continue to monitor going forward.

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

YOUTH CRISIS CENTER, INC.

**SCHEDULE OF SOURCE AND EXPENDITURE OF CITY OF JACKSONVILLE GRANT FUNDS
PER ORDINANCE CODE CHAPTER 118.205(e)**

For Audit Year 2021-2022

Receipt of City Funds:

	KHA City FY 2021- 2022 Grant #70219-20	CDBG City FY 2021- 2022 Grant #B-21- UC-12-0017	KHA City FY 2020- 2021 Grant #70219-20
Amount of Award as Amended	161,678	125,000	171,717
Actual Funds Received From the City in Last Audit Period	-	-	(131,055)
Actual Amount Received this Period	<u>(92,248)</u>	<u>(98,314)</u>	<u>(34,649)</u>
Amounts Forfeited	-	-	(6,013)
Amount Remaining to be Distributed	<u>\$ 69,430</u>	<u>\$ 26,686</u>	<u>\$ -</u>

Expenditures of City Funds:

	(Unaudited) Original Budget	(Unaudited) Amended Budget	Actual July 1, 2021 - September 30, 2021	Actual October 1, 2021 - June 30, 2022	Remaining Balance
City FY 2021-2022 Kids Hope Alliance Grant #70019-20 \$161,041					
<u>Item</u>					
Salaries	\$ 124,904	\$ 124,904	\$ 27,196	\$ 70,499	\$ 27,209
Payroll taxes and benefits	9,555	9,555	2,163	7,014	378
Life and health insurance	26,302	26,302	4,848	12,368	9,086
Unemployment compensation	280	280	84	196	-
Supplies	<u>637</u>	<u>637</u>	<u>358</u>	<u>179</u>	<u>-</u>
Total	<u>\$ 161,678</u>	<u>\$ 161,678</u>	<u>\$ 34,649</u>	<u>\$ 90,256</u>	<u>\$ 36,773</u>

**City FY 2021-2022 Community Development
Block Grant # B-21-UC-12-0017 - \$125,000**

	(Unaudited) Original Budget	Actual July 1, 2021 - September 30, 2021	Actual October 1, 2021 - June 30, 2022	Remaining Balance
<u>Item</u>				
Youth Services	<u>125,000</u>	<u>-</u>	<u>98,314</u>	<u>26,686</u>
Total	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 98,314</u>	<u>\$ 26,686</u>

YOUTH CRISIS CENTER, INC.

**SCHEDULE OF SOURCE AND EXPENDITURE OF CITY OF JACKSONVILLE GRANT FUNDS
PER ORDINANCE CODE CHAPTER 118.205(e)**

Expenditures of City Funds:

	<u>(Unaudited) Original Budget</u>	<u>(Unaudited) Amended Budget</u>	<u>Actual July 1, 2020 - September 30, 2020</u>	<u>Actual October 1, 2020 - June 30, 2021</u>	<u>Remaining Balance</u>
City FY 2020-2021 Kids Hope Alliance Grant #70019-20 as amended -\$171,717					
Salaries	\$ 116,480	\$ 126,188	\$ 33,841	\$ 88,245	\$ 4,102
Payroll taxes and benefits	8,910	9,653	2,504	6,570	579
Life and health insurance	26,303	28,494	5,651	15,888	6,955
Workers compensation	3,052	3,306	887	2,312	107
Unemployment compensation	280	302	20	282	-
Supplies	683	741	132	445	164
Insurance - other	<u>2,800</u>	<u>3,033</u>	<u>734</u>	<u>2,201</u>	<u>98</u>
Total	<u>\$ 158,508</u>	<u>\$ 171,717</u>	<u>\$ 43,769</u>	<u>\$ 115,943</u>	<u>\$ 12,005</u>

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.

SCHEDULE I: SUMMARY OF COMBINED STATEMENTS OF FINANCIAL POSITION FOR THE YEAR ENDED JUNE 30, 2022

	2022			
	Youth Crisis Center	YCCP	Elimination	Combined
ASSETS				
Cash and cash equivalents	\$ 1,164,777	\$ 38,209	\$ -	\$ 1,202,986
Marketable securities, at fair value	301,953	-	-	301,953
Accounts and grants receivable	742,724	18,598	(18,598)	742,724
Prepaid expenses and other assets	17,255	-	-	17,255
Property and equipment, net	566,649	5,723,739	-	6,290,388
	\$ 2,793,358	\$ 5,780,546	\$ (18,598)	\$ 8,555,306
LIABILITIES AND NET ASSETS				
Accounts payable	\$ 90,835	\$ -	\$ (18,598)	\$ 72,237
Accrued expenses and other liabilities	214,786	-	-	214,786
Long term debt	49,124	2,380,900	-	2,430,024
	354,745	2,380,900	(18,598)	2,717,047
Net Assets:				
Net assets without donor restrictions	2,232,363	2,844,646	-	5,077,009
Net assets with donor restrictions	206,250	555,000	-	761,250
	2,438,613	3,399,646	-	5,838,259
Total Net Assets	2,438,613	3,399,646	-	5,838,259
Total Liabilities and Net Assets	\$ 2,793,358	\$ 5,780,546	\$ (18,598)	\$ 8,555,306

See independent auditors' report.

YOUTH CRISIS CENTER, INC.

SCHEDULE I: SUMMARY OF COMBINING STATEMENTS OF FINANCIAL POSITION FOR THE YEAR ENDED JUNE 30, 2021

	2021			
	Youth Crisis Center	YCCP	Elimination	Combined
ASSETS				
Cash and cash equivalents	\$ 1,116,642	\$ 122,648	\$ -	\$ 1,239,290
Marketable securities, at fair value	356,649	-	-	356,649
Accounts and grants receivable	383,567	18,598	(18,598)	383,567
Prepaid expenses and other assets	103,269	-	-	103,269
Property and equipment, net	672,975	5,920,755	-	6,593,730
Total Assets	\$ 2,633,102	\$ 6,062,001	\$ (18,598)	\$ 8,676,505
LIABILITIES AND NET ASSETS				
Accounts payable	\$ 87,972	\$ 55,794	\$ (18,598)	\$ 125,168
Accrued expenses and other liabilities	225,676	-	-	225,676
Paycheck Protection Program loan	541,810	-	-	541,810
Long term debt	58,756	2,380,900	-	2,439,656
Total Liabilities	914,214	2,436,694	(18,598)	3,332,310
Net Assets:				
Net assets without donor restrictions	1,409,072	3,070,307	-	4,479,379
Net assets with donor restrictions	309,816	555,000	-	864,816
Total Net Assets	1,718,888	3,625,307	-	5,344,195
Total Liabilities and Net Assets	\$ 2,633,102	\$ 6,062,001	\$ (18,598)	\$ 8,676,505

See independent auditors' report.

YOUTH CRISIS CENTER, INC.

SCHEDULE II: SUMMARY OF COMBINING STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2022

	2022			
	<u>Youth Crisis Center</u>	<u>YCCP</u>	<u>Elimination</u>	<u>Combined</u>
CHANGES NET ASSETS WITHOUT DONOR RESTRICTIONS				
Unrestricted revenues and gains:				
Out patient services	\$ 475,762	\$ -	\$ -	\$ 475,762
Contributions and grants	932,182	-	(223,176)	709,006
United Way contracts	134,401	-	-	134,401
Investment gain (loss), net	(51,145)	56	-	(51,089)
Rental income	32,143	223,176	(223,176)	32,143
Other income	3,672	-	-	3,672
Paycheck Protection Loan forgiveness	541,850	-	-	541,850
	-	-	-	-
	-	-	-	-
Total support and revenue without donor restrictions	<u>2,068,865</u>	<u>223,232</u>	<u>(446,352)</u>	<u>1,845,745</u>
Net assets released from restriction	<u>2,962,497</u>	<u>-</u>	<u>-</u>	<u>2,962,497</u>
Total support and revenue without donor restrictions	<u>5,031,362</u>	<u>223,232</u>	<u>(446,352)</u>	<u>4,808,242</u>
Expenses and losses:				
Program Services:				
Residential services	1,279,554	185,923	(160,687)	1,304,790
Outpatient services	638,023	78,990	(75,880)	641,133
Nonresidential services	636,737	78,183	(80,343)	634,577
House of Hope	368,570	45,518	(44,635)	369,453
SNAP services	328,494	37,378	(62,489)	303,383
TSV services	<u>185,300</u>	<u>22,902</u>	<u>(22,318)</u>	<u>185,884</u>
Program services	<u>3,436,678</u>	<u>448,893</u>	<u>(446,352)</u>	<u>3,439,220</u>
Supporting Services:				
Administrative and general	544,903	-	-	544,903
Fundraising	<u>219,653</u>	<u>-</u>	<u>-</u>	<u>219,653</u>
Total supporting services	<u>764,556</u>	<u>-</u>	<u>-</u>	<u>764,556</u>
Total functional expenses	<u>4,201,234</u>	<u>448,893</u>	<u>(446,352)</u>	<u>4,203,775</u>
Increase in net assets without donor restrictions	<u>830,128</u>	<u>(225,661)</u>	<u>-</u>	<u>604,467</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Government grants and contracts	2,852,094	-	-	2,852,094
Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total restricted revenues, gains and other support	<u>2,852,094</u>	<u>-</u>	<u>-</u>	<u>2,852,094</u>
Net assets released from restriction	<u>(2,962,497)</u>	<u>-</u>	<u>-</u>	<u>(2,962,497)</u>
Increase (decrease) in net assets with donor restrictions	<u>(110,403)</u>	<u>-</u>	<u>-</u>	<u>(110,403)</u>
Total increase (decrease) in net assets	<u>719,725</u>	<u>(225,661)</u>	<u>-</u>	<u>494,064</u>
NET ASSETS - BEGINNING OF YEAR	<u>1,718,888</u>	<u>3,625,307</u>	<u>-</u>	<u>5,344,195</u>
NET ASSETS - END OF YEAR	<u>\$ 2,438,613</u>	<u>\$ 3,399,646</u>	<u>\$ -</u>	<u>\$ 5,838,259</u>

See independent auditors' report.

YOUTH CRISIS CENTER, INC.

SCHEDULE II: SUMMARY OF COMBINED STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2021

	2021			
	<u>Youth Crisis Center</u>	<u>YCCP</u>	<u>Elimination</u>	<u>Combined</u>
CHANGES IN UNRESTRICTED NET ASSETS				
Unrestricted revenues and gains:				
Out patient services	\$ 285,758	\$ -	\$ -	\$ 285,758
Contributions and grants	359,961	-	(223,176)	136,785
United Way contracts	134,670	-	-	134,670
Investment gain (loss), net	83,233	161	-	83,394
Rental income	16,545	223,176	(223,176)	16,545
Other income	54,706	-	-	54,706
	-	-	-	-
	-	-	-	-
Total support and revenue without donor restrictions	<u>934,873</u>	<u>223,337</u>	<u>(446,352)</u>	<u>711,858</u>
Net assets released from restriction	<u>3,926,786</u>	<u>-</u>	<u>-</u>	<u>3,926,786</u>
Total support and revenue without donor restrictions	<u>4,861,659</u>	<u>223,337</u>	<u>(446,352)</u>	<u>4,638,644</u>
Expenses and losses:				
Program services	<u>3,990,181</u>	<u>420,192</u>	<u>(446,352)</u>	<u>3,964,021</u>
Supporting Services:				
Administrative and general	235,511	2,607	-	238,118
Fundraising	<u>256,833</u>	<u>-</u>	<u>-</u>	<u>256,833</u>
Total functional expenses	<u>4,482,525</u>	<u>422,799</u>	<u>(446,352)</u>	<u>4,458,972</u>
Increase in net assets without donor restrictions	<u>379,134</u>	<u>(199,462)</u>	<u>-</u>	<u>179,672</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS				
Government grants and contracts	3,284,535	-	-	3,284,535
Contributions	<u>254,963</u>	<u>-</u>	<u>-</u>	<u>254,963</u>
Total revenues, gains and other support with donor restriction	<u>3,539,498</u>	<u>-</u>	<u>-</u>	<u>3,539,498</u>
Net assets released from restriction	<u>(3,926,786)</u>	<u>-</u>	<u>-</u>	<u>(3,926,786)</u>
(Decrease) Increase in net assets with donor restrictions	<u>(387,288)</u>	<u>-</u>	<u>-</u>	<u>(387,288)</u>
Total increase in net assets	<u>(8,154)</u>	<u>(199,462)</u>	<u>-</u>	<u>(207,616)</u>
NET ASSETS - BEGINNING OF YEAR	<u>1,727,042</u>	<u>3,824,769</u>	<u>-</u>	<u>5,551,811</u>
NET ASSETS - END OF YEAR	<u>\$ 1,718,888</u>	<u>\$ 3,625,307</u>	<u>\$ -</u>	<u>\$ 5,344,195</u>

See independent auditors' report.