



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

National Youth Advocate Program, Inc.

Financial Statements and Supplementary Information
with Independent Auditors' Report

December 31, 2024 and 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
National Youth Advocate Program, Inc.
Columbus, Ohio

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of National Youth Advocate Program, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of National Youth Advocate Program, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of National Youth Advocate Program, Inc. and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

Supplementary Information – Schedule of Expenditures of Federal Awards

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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 schedule of expenditures of federal awards 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 June 27, 2025, on our consideration of National Youth Advocate Program, 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 solely 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 the effectiveness of National Youth Advocate Program, Inc.'s 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 National Youth Advocate Program, Inc.'s internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 27, 2025

National Youth Advocate Program, Inc.
Statements of Financial Position
December 31, 2024 and 2023

Assets	<u>2024</u>	<u>2023</u>
Current assets:		
Cash	\$ 17,760,032	8,076,693
Accounts receivable, net of allowance for credit losses of \$4,390,353 and \$3,015,569	24,980,050	24,908,966
Prepaid expenses	<u>1,160,762</u>	<u>1,629,845</u>
	<u>43,900,844</u>	<u>34,615,504</u>
Property and equipment:		
Land	196,821	196,821
Buildings and improvements	4,185,478	3,902,655
Furniture and equipment	6,246,087	5,760,724
Vehicles	<u>42,859</u>	<u>42,859</u>
	10,671,245	9,903,059
Less accumulated depreciation	<u>(6,957,055)</u>	<u>(6,149,174)</u>
	<u>3,714,190</u>	<u>3,753,885</u>
Noncurrent assets:		
Investments	4,420,969	3,879,464
Operating lease right-of-use asset	14,286,534	15,862,096
Financing lease right-of-use asset	144,422	234,476
Other assets	<u>766,481</u>	<u>647,061</u>
	<u>19,618,406</u>	<u>20,623,097</u>
	<u>\$ 67,233,440</u>	<u>58,992,486</u>

See accompanying notes to the financial statements.

National Youth Advocate Program, Inc.
Statements of Financial Position (Continued)
December 31, 2024 and 2023

Liabilities and Net Assets

	2024	2023
Current liabilities:		
Line of credit	\$ -	56,633
Mortgages and notes payable, current	215,831	158,938
Accounts payable, trade	5,394,581	5,272,093
Accrued payroll and related liabilities	8,512,401	6,307,008
Accrued vacation	7,543,180	5,620,998
Accrued foster parent payments	1,800,327	1,642,312
Operating lease liability, current	5,677,017	5,444,503
Financing lease liability, current	83,113	92,816
Deferred revenue	1,655,846	1,638,014
	30,882,296	26,233,315
Long-term liabilities:		
Mortgages and notes payable, long-term	2,183,197	2,301,969
Operating lease liability, long-term	8,767,700	10,289,099
Financing lease liability, long-term	72,391	152,556
Deferred compensation	661,349	457,350
Other liabilities	30,020	30,020
	11,714,657	13,230,994
Total liabilities	42,596,953	39,464,309
Net assets:		
Net assets without donor restrictions	24,636,487	19,528,177
	\$ 67,233,440	58,992,486

See accompanying notes to the financial statements.

National Youth Advocate Program, Inc.
 Statements of Activities
 Years Ended December 31, 2024 and 2023

	2024	2023
Revenues and support:		
Children and family services	\$ 132,563,108	130,285,909
Grants	114,379,226	54,623,231
Patient service revenue	29,820,045	24,600,773
Contributions	31,662	30,559
Other income	2,119,722	2,077,168
Investment return, net	419,902	434,721
Total revenues and support	279,333,665	212,052,361
Expenses:		
Program services:		
Youth service programs	121,358,866	108,004,653
Rental related activities	156,454	138,044
Grant funded programs	113,495,042	67,506,115
Management and general	39,214,993	29,593,941
Total expenses	274,225,355	205,242,753
Change in net assets without donor restrictions	5,108,310	6,809,608
Net assets without donor restrictions, beginning of year	19,528,177	12,718,569
Net assets without donor restrictions, end of year	\$ 24,636,487	19,528,177

See accompanying notes to the financial statements.

National Youth Advocate Program, Inc.
Statement of Functional Expenses
Year Ended December 31, 2024

	Program Services				
	Youth Service Programs	Rental Activities	Grant Funded Programs	Management and General	Total
Payroll and related expenses:					
Salaries	\$ 56,053,559	121,251	72,332,975	18,700,156	147,207,941
Fringe benefits and payroll taxes	<u>9,953,202</u>	<u>35,203</u>	<u>12,055,116</u>	<u>5,566,598</u>	<u>27,610,119</u>
Total payroll and related expenses	<u>66,006,761</u>	<u>156,454</u>	<u>84,388,091</u>	<u>24,266,754</u>	<u>174,818,060</u>
Operating expenses:					
Foster parent expenses	36,570,500	-	4,272,292	1,924	40,844,716
Residential services	14,696	-	597,012	-	611,708
Office and occupancy	2,988,192	-	10,370,377	4,070,133	17,428,702
Foster care contracted services	6,237,101	-	-	311	6,237,412
Youth activities	1,294,275	-	3,644,882	1,671	4,940,828
General	6,807,507	-	10,185,905	9,948,063	26,941,475
Credit loss expense	1,297,196	-	4,572	154,378	1,456,146
Interest expense	-	-	5,542	126,522	132,064
Depreciation	<u>142,638</u>	<u>-</u>	<u>26,369</u>	<u>645,237</u>	<u>814,244</u>
Total operating expenses	<u>55,352,105</u>	<u>-</u>	<u>29,106,951</u>	<u>14,948,239</u>	<u>99,407,295</u>
Total expenses	<u>\$ 121,358,866</u>	<u>156,454</u>	<u>113,495,042</u>	<u>39,214,993</u>	<u>274,225,355</u>

See accompanying notes to the financial statements.

National Youth Advocate Program, Inc.
Statement of Functional Expenses
Year Ended December 31, 2023

	Program Services				Total
	Youth Service Programs	Rental Activities	Grant Funded Programs	Management and General	
Payroll and related expenses:					
Salaries	\$ 46,032,563	115,737	43,036,227	15,027,155	104,211,682
Fringe benefits and payroll taxes	<u>9,001,111</u>	<u>22,307</u>	<u>7,821,632</u>	<u>4,045,924</u>	<u>20,890,974</u>
Total payroll and related expenses	<u>55,033,674</u>	<u>138,044</u>	<u>50,857,859</u>	<u>19,073,079</u>	<u>125,102,656</u>
Operating expenses:					
Foster parent expenses	33,451,890	-	2,442,739	104	35,894,733
Residential services	20,581	-	643,402	-	663,983
Office and occupancy	4,558,192	-	6,696,996	1,768,640	13,023,828
Foster care contracted services	3,403,836	-	-	-	3,403,836
Youth activities	1,059,369	-	2,258,256	2,442	3,320,067
General	8,066,819	-	4,585,424	7,596,747	20,248,990
Credit loss expense	2,257,741	-	-	262,402	2,520,143
Interest expense	-	-	-	304,315	304,315
Depreciation	<u>152,551</u>	<u>-</u>	<u>21,439</u>	<u>586,212</u>	<u>760,202</u>
Total operating expenses	<u>52,970,979</u>	<u>-</u>	<u>16,648,256</u>	<u>10,520,862</u>	<u>80,140,097</u>
Total expenses	<u>\$ 108,004,653</u>	<u>138,044</u>	<u>67,506,115</u>	<u>29,593,941</u>	<u>205,242,753</u>

See accompanying notes to the financial statements.

National Youth Advocate Program, Inc.
Statements of Cash Flows
Years Ended December 31, 2024 and 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ 5,108,310	6,809,608
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	814,244	760,202
(Gain) loss on investments	(541,505)	223,210
Amortization of right-of-use assets	2,631,047	6,167,218
Effect of changes in operating assets and liabilities:		
Accounts receivable	(71,084)	(3,552,447)
Prepaid expenses	469,083	(741,345)
Other assets	(119,420)	(164,978)
Accounts payable, trade	122,488	582,561
Accrued payroll and related liabilities	2,205,393	1,674,515
Accrued vacation	1,922,182	1,758,114
Accrued foster parent payments	158,015	262,740
Operating lease liability	(2,253,018)	(6,085,103)
Deferred compensation	203,999	(886,137)
Deferred revenue	17,832	1,168,882
Other liabilities	-	30,020
Net cash from operating activities	10,667,566	8,007,060
Cash flows from investing activities:		
Purchase of fixed assets	(773,361)	(1,121,609)
Cash flows from financing activities:		
Net repayment on line of credit	(56,633)	(1,447,015)
Proceeds from mortgages and notes payable	200,000	394,750
Payments on mortgages and notes payable and financing leases	(354,233)	(1,724,338)
Net cash from financing activities	(210,866)	(2,776,603)
Net change in cash	9,683,339	4,108,848
Cash, beginning of year	8,076,693	3,967,845
Cash, end of year	\$ 17,760,032	8,076,693
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ 132,064	304,315

See accompanying notes to the financial statements.

1. ORGANIZATION:

The National Youth Advocate Program, Inc. (National, NYAP, Program or the Organization) is a non-profit organization headquartered in Columbus, Ohio. NYAP provides services and support to children, youth and families in a thirteen-state operating area through local service sites. The Columbus office provides centralized administrative services to NYAP's regional operations including accounting and payroll, contract administration, quality assurance, staff development, risk management, marketing, human resources, information systems, intake and referral, and resource development.

The Organization has sixteen operating units: National, Ohio, West Virginia, Indiana, Georgia, Illinois, Illinois Center for Adolescents & Families, Florida, South Carolina, Kentucky, La Jornada, Louisiana, Nevada, Texas, Maryland and Colorado. National performs management services for the operating units and development of the National Youth Advocate Program's mission. The operating units or Youth Advocate Programs are organized by state to develop and provide foster care, advocate support services and professional care management services for needy, disabled and/or troubled youth. The Youth Advocate Programs typically have multiple offices in their respective states. Each Youth Advocate Program adopted the "advocacy plan," with the primary goal of providing an alternative to institutional placement. The planned objective is community-based alternative programs for youth that have been or may be subject to compulsory care supervision, treatment, or incarceration in public/private institutions. Services may range and include specialized foster home arrangements/coordination, emergency shelter care, supervised apartment/independent living and other social services as dictated by the community and child welfare systems. The Youth Advocate Programs receive funding primarily from the federal government and respective state and local governments. These governmental programs are typically administered by state and local children's services agencies.

2. SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

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

Financial Statement Presentation

The financial statements of the Organization have been prepared in accordance with generally accepted accounting principles (GAAP), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions that are likely to be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. At December 31, 2024 and 2023, the Organization did not have net assets with donor restrictions.

Cash

National considers all demand deposits and highly liquid investments with original maturities of three months or less to be cash, excluding restricted cash accounts.

Accounts Receivable and Allowance for Credit Losses

Accounts receivable consists of unconditional promises to give and trade accounts receivable under exchange transaction contracts with government and non-government agencies. Management provides for estimated uncollectible accounts on the allowance method. Accounts are determined to be uncollectible based on assessments by management, usually performed monthly. Management periodically reviews specific past due accounts receivable and assesses the likelihood of collection. If collection is remote, management will write off the account at that time. The allowance for credit losses was \$4,390,353 and \$3,015,569 at December 31, 2024 and 2023, respectively.

Property and Equipment

Property and equipment are stated at cost when purchased, and at fair value when donated. Major expenditures for property and equipment, which substantially increase useful lives, are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred. Depreciation is calculated over the estimated useful lives of the assets using the straight-line method. Amortization of equipment under finance lease is included with depreciation expense. Property and equipment are depreciated from three to forty years. Upon disposal of assets, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is included in the statements of activities.

Investments

The financial statements of the Organization have been prepared in accordance with *Accounting for Certain Investments Held by Not-for-Profit Organizations*, whereby, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statements of financial position. Unrealized gains and losses are included in the statements of activities.

Marketable securities are exposed to various risks such as interest rate, market and credit risks. Accordingly, it is at least reasonably possible that changes in the values of marketable securities will occur in the near term, which could be material.

Deferred Revenue

Included in deferred revenue is consideration for contracts received in advance of performance obligations or contributions received before conditions are met (refundable advances).

Revenue Recognition

The Program is primarily funded through governmental contracts and cost-reimbursable grants. There are no significant financing components related to service revenue, as all payments for services provided are expected to be received in less than one year. Recognition policies are as follows:

Children and family service revenue

Certain revenue is recognized under children and family service contracts with governmental funding sources at the point in time in which the service is provided. Children and family service revenue is reported at the estimated transaction price or amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing care.

The Organization also has governmental funding contracts that are recognized as revenue over time on a per month basis as the performance obligations are satisfied.

Grants

The Organization is the recipient of federal, state and local grants which are conditional upon certain performance requirements. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific grant provisions and the conditions of the grant have been substantially met. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue (refundable advances) on the statements of financial position. At December 31, 2024, conditional reimbursement basis grants of \$352,292,359 were awarded to the Organization, for which the Organization has not yet incurred related expenditures.

Patient service revenue

Revenue for performance obligations satisfied at a point in time is recognized when services are provided and the Organization does not believe it is required to provide additional services. Patient service revenue is reported at the estimated transaction price or amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing care. The Organization determines the transaction price based on standard charges reduced by contractual adjustments provided to third-party payors.

Revenue under third-party payor agreements is subject to audit and adjustment. Provisions for estimated third-party payor settlements (variable consideration) are provided in the period the related services are rendered. Differences between the estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

Contributions

The Organization recognizes contributions when cash, securities or an unconditional promise to give is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. Contributions that are restricted are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Advertising

Advertising costs are expensed as incurred. Advertising costs incurred during the years ended December 31, 2024 and 2023 were \$1,012,467 and \$553,992, respectively.

Leases

The Organization leases vehicles, buildings and equipment. The determination of whether an arrangement is a lease is made at the lease's inception. Under Accounting Standard Codification (ASC) 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use ("ROU") assets, current liabilities, and operating lease liabilities in the statements of financial position. Finance leases are included in financing lease right-of-use assets, current liabilities, and long-term liabilities in the statements of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the Organization's obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Organization's incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain the option will be exercised.

Income Taxes and Uncertain Tax Positions

National Youth Advocate Program, Inc. is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. The Organization's reporting returns are subject to audit by federal and state taxing authorities. The Organization's policy with regard to interest and penalties is to recognize interest through interest expense and penalties through general expenses. No income tax provision has been included in the financial statements as the Organization has determined it does not have unrelated business income subject to taxation.

Concentration of Credit Risk

The Organization maintains its cash in several regional financial institutions, which are insured by the Federal Deposit Insurance Corporation up to \$250,000 in each institution. Periodically cash balances may exceed federally insured limits.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Functional Expenses

The financial statements report certain categories of expenses that are attributable to one or more program or supporting function of the Organization. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include office and occupancy, and depreciation which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort. All other allocable expenses are allocated on a full-time equivalents basis.

Subsequent Events

The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through June 27, 2025, the date which the financial statements were available to be issued.

3. INVESTMENTS:

The Organization's investments are comprised of the following at December 31, 2024 and 2023:

Fair Value	2024	2023
Corporate obligations and bonds	\$ 2,584,196	2,425,110
Equity securities	1,047,265	927,953
Mutual funds - equity	789,508	526,401
Total	\$ 4,420,969	3,879,464

4. LINE OF CREDIT:

The Organization has a line of credit obligation with Huntington National Bank, enabling it to borrow up to a maximum of \$5,000,000 at an interest rate of SOFR + 4.50% with 0.39% SOFR floor (8.90% as of December 31, 2024). On November 19, 2024, the line of credit was increased to \$10,000,000 under the same terms. All outstanding principal and unpaid interest is due on November 18, 2025. The line of credit is secured by accounts receivable, investments and other assets of the Organization that are not otherwise used as collateral. The balance of the line of credit was \$0 and \$56,633 as of December 31, 2024 and 2023, respectively.

5. MORTGAGES AND NOTES PAYABLE:

The following is a summary of long-term debt as of December 31:

	2024	2023
IFF - Mortgage loan with variable interest at the greater of 2%+ US Treasury obligations with the same maturity or 5%. 5% as of December 31, 2024, due November 2030. Principal and interest payments of \$12,157 due monthly. Secured by real estate assets of National. (National)	\$ 653,190	745,764
IFF - Mortgage loan with an interest rate of 6% per annum, due January 2039. Interest only payments through February 2024 followed by monthly principal and interest payments of \$14,547. Secured by real estate assets of National. (National)	1,569,302	1,715,143
Baltimore Building, LLC - Mortgage loan with an interest rate of 5% per annum, due November 2028. Monthly principal and interest payments of \$4,144. (Illinois)	176,536	-
	2,399,028	2,460,907
Less: current portion	(215,831)	(158,938)
	\$ 2,183,197	2,301,969

5. MORTGAGES AND NOTES PAYABLE (Continued):

The following are the aggregate annual maturities and principal payments of long-term debt for the years ending December 31:

2025	\$ 215,831
2026	227,679
2027	240,184
2028	249,238
2029	215,285
Thereafter	<u>1,250,811</u>
	<u>\$ 2,399,028</u>

6. LEASES:

The Organization leases certain vehicles, buildings, and equipment at various terms under long-term non-cancelable operating lease agreements. The leases expire at various dates through 2030 and provide for various renewal options. The Organization includes in the determination of the right-of-use assets and lease liabilities any renewal options when the options are reasonably certain to be exercised. Certain leases provide for increases in future minimum annual rental payments.

The Organization has elected the option to use its incremental borrowing rate for all classes of leased assets as the discount rate for leases where the implicit rate is not readily determinable.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis. There were no short-term leases for the years ended December 31, 2024 and 2023.

Total lease costs for the years ended December 31, 2024 and 2023 were as follows:

	2024	2023
Operating lease cost	\$ 7,257,635	6,063,309
Financing lease cost:		
Interest expense	11,591	17,290
Amortization of right-of-use asset	92,834	103,909
Variable lease expense	1,458	1,458

6. LEASES (Continued):

The following table summarizes the supplemental cash flow information for the years ended December 31, 2024 and 2023:

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 6,926,748	5,701,757
Operating cash flows from finance leases	12,053	17,781
Financing cash flows from finance leases	92,354	98,337
Right-of-use assets obtained in exchange for lease liabilities:		
Operating leases	\$ 6,670,226	5,183,651

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

	2024	2023
Weighted-Average Remaining Lease Term (years):		
Operating leases	2.01	2.81
Financing leases	3.10	3.60
Weighted-Average Discount Rate:		
Operating leases	6.00%	6.00%
Financing leases	6.00%	6.00%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of December 31, 2024:

	Operating	Financing
2025	\$ 6,599,001	86,655
2026	4,598,864	61,729
2027	2,595,142	16,102
2028	1,678,553	-
2029	735,051	-
Thereafter	52,421	-
Total lease payments	16,259,032	164,486
Less: present value discount	(1,814,315)	(8,982)
	\$ 14,444,717	155,504

7. CONTRACT REVENUE AND RECEIVABLES:

The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the payors which have different reimbursement and payment methodologies.

For the years ended December 31, 2024 and 2023, the Organization recognized revenue of \$36,626,829 and \$34,409,030, respectively, from performance obligations satisfied over time and approximately \$125,756,324 and \$120,477,652 respectively, from performance obligations satisfied at a point in time.

As of December 31, 2024, the Organization had contract receivables of \$20,998,874. The Organization had ending contract receivables of \$18,498,529 at December 31, 2023 and beginning contract receivables at January 1, 2023 of \$17,580,325. There were no impairment losses on contracts with customers for the years ended December 31, 2024 and 2023. The Organization had contract liabilities of \$1,655,846 and \$1,638,014 for the years ended December 31, 2024 and 2023, respectively. The Organization had beginning contract liabilities at January 1, 2023 of \$469,132.

8. ALLOWANCE FOR CREDIT LOSSES:

An allowance for credit losses is an estimate based upon historical account write-off trends, facts about the current financial condition of the debtor, forecasts of future operating results based upon current trends and macroeconomic factors. Credit quality is monitored through the timing of payments compared to payment terms and known facts regarding the financial condition of debtors. Accounts receivable balances are charged off against the allowance for credit losses after recovery efforts have ceased. The Organization had the following activity for its allowance for credit losses for accounts receivable for the years ended December 31, 2024 and 2023:

	2024	2023
Beginning balance	\$ 3,015,569	4,240,595
Provision for expected credit losses	1,456,597	657,974
Write-offs	(81,813)	(1,883,000)
Ending balance	\$ 4,390,353	3,015,569

9. RELATED PARTY TRANSACTIONS:

The Organization utilizes a concentration checking account held at one financial institution. Each operating division's specific reconciled cash balance at year-end is reported as an intercompany payable or receivable.

National contracts with the founder of the Organization and other organizations related to the founder to perform development services. Payments for these contractual services were \$92,825 and \$80,200 during the years ended December 31, 2024 and 2023, respectively.

10. SELF-INSURANCE:

The Organization maintains a self-insurance program for its employees' health care costs. The Organization is liable for losses on individual claims up to \$85,000 per claim with an aggregating specific deductible of \$100,000. The Organization has third-party insurance coverage for any losses in excess of such amounts (stop-loss amount). Self-insurance costs are accrued based on claims reported as of the statement of financial position date as well as an estimated liability for claims incurred but not reported. As of December 31, 2024 and 2023, the Organization had an accrued liability for self-insurance claims of \$740,735 and \$601,531, respectively, which is included in accrued payroll and related liabilities, on the statements of financial position.

11. EMPLOYEE BENEFIT PLANS:

National sponsors a Section 401(k) salary reduction plan (401(k) Plan) that covers all employees who work at least 1,000 hours during the year. Employees may contribute on a pre-tax basis to the 401(k) Plan up to federal limits. Contributions by National to the 401(k) Plan for 2024 and 2023 were \$1,970,917 and \$1,348,973 respectively.

National also sponsors a Section 457(f) deferred compensation plan (457(f) Plan). A deferred compensation liability for the 457(f) Plan has been accrued in the amount of \$661,349 and \$457,350, at December 31, 2024 and 2023, respectively. The Organization has funded the 457(f) Plan by setting aside investments of \$579,963 and \$315,849 at December 31, 2024 and 2023, respectively. Investment gains (losses) are applied to the benefit of the Participants of the 457(f) Plan.

12. CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS:

National operates in a specialized market that is administered and funded primarily by governmental agencies. National is subject to administrative directives and rules and regulations of the various governmental agencies. Such administrative directives, rules and regulations, as well as future funding levels for services provided, are subject to change by the government funding agencies. Any such changes may occur with limited advance notice and/or inadequate funding to pay for any related costs necessary to comply with a change.

Due to the limited number of payors and dependency on funding, the Youth Advocate Programs have a concentrated credit risk as well as a concentrated source of funding risk. Funding from state agencies consists of pass-through federal funds matched with state funding.

12. CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS (Continued):

The following is a summary of accounts receivable and revenue as a percentage of total revenue and receivables for the major funding agencies as of December 31:

	Revenue		Receivables	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
State Departments of Children and Family Services:				
Indiana	6%	8%	12%	12%
Illinois	5%	6%	17%	17%
Ohio	10%	11%	11%	6%
Georgia	3%	4%	10%	6%
West Virginia	2%	3%	4%	6%
Florida	2%	3%	3%	3%
Kentucky	6%	6%	2%	2%
La Jornada	39%	28%	15%	25%
County Agencies:				
Franklin – Ohio	10%	14%	1%	2%
Hamilton – Ohio	2%	3%	3%	5%
Cuyahoga – Ohio	3%	3%	6%	4%
Other Agencies and funding	<u>12%</u>	<u>11%</u>	<u>16%</u>	<u>12%</u>
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

The Ohio Program operates the managed care program under a contract with Franklin County Children Services. This contract is included with Franklin County - Ohio revenue above and represents 8% and 10% of total revenue for the years ended December 31, 2024 and 2023, respectively.

13. CONTINGENCIES:

Medicaid Funding

The Youth Advocate Programs render services to clients under contractual arrangements with Medicaid programs and other federal and state funding programs. Amounts earned under these contractual arrangements are subject to review and final determination by governmental authorities or their agents, and may be adjusted in future periods as settlements are determined. Management represents that adequate provision was made in the financial statements for any adjustments resulting from the respective governmental agency reviews. There is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. However, the amount of the change that is reasonably possible cannot be estimated.

13. CONTINGENCIES (Continued):

Government Laws and Regulations

Laws and regulations controlling governmental programs are complex and subject to interpretation. Management believes that NYAP is in compliance with all applicable laws and regulations of the various governmental programs. Compliance with such laws can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the governmental programs. Because of these factors, it is reasonably possible that estimated losses on contractual adjustments may change materially in the near term. However, the amount of the change that is reasonably possible cannot be estimated.

Under terms of federal grants, periodic audits are required, and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time. Management expects such amounts, if any, to be immaterial.

Other Litigation

NYAP is involved in various litigation, claims and threatened lawsuits arising in the normal course of business. In the opinion of management, the ultimate disposition of these matters will not have a significant impact on the financial position of NYAP.

14. FAIR VALUE MEASUREMENTS:

GAAP defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy that prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1: Quoted prices in active markets for identical assets or liabilities.
- Level 2: Observable inputs other than quoted prices included in Level 1, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active or other inputs that are observable or can be corroborated by observable market data.
- Level 3: Unobservable inputs for which there is little or no market value. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use unobservable inputs.

The following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying statements of financial position:

Corporate obligations and municipal bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, those corporate bonds are valued under a discounted cash flow approach that maximizes observable inputs, such as current yields or similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.

14. FAIR VALUE MEASUREMENTS (Continued):

Equity securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the daily net asset value (NAV) published by the U.S. Securities and Exchange Commission. The mutual funds held by the Organization are deemed to be actively traded.

Assets and liabilities measured at fair value on a recurring basis are summarized below:

<u>Description</u>	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>12/31/24</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Assets:				
Corporate obligations and municipal bonds	\$ 2,584,196	-	2,584,196	-
Equity securities:				
Common stock	1,047,265	1,047,265	-	-
Mutual funds - equity	<u>789,508</u>	<u>789,508</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,420,969</u>	<u>1,836,773</u>	<u>2,584,196</u>	<u>-</u>
<u>Description</u>	<u>12/31/23</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Assets:				
Corporate obligations and municipal bonds	\$ 2,425,110	-	2,425,110	-
Equity securities:				
Common stock	927,953	927,953	-	-
Mutual funds - equity	<u>526,401</u>	<u>526,401</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,879,464</u>	<u>1,454,354</u>	<u>2,425,110</u>	<u>-</u>

15. AVAILABILITY OF FINANCIAL ASSETS:

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization has a \$10 million dollar line of credit available to help with cash demands, as necessary (Note 4).

15. AVAILABILITY OF FINANCIAL ASSETS (Continued):

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

	2024	2023
Financial assets:		
Cash	\$ 17,760,032	8,076,693
Investments	4,420,969	3,879,464
Accounts receivable, net	<u>24,980,050</u>	<u>24,908,966</u>
Financial assets available at year-end	47,161,051	36,865,123
Less those unavailable for general expenditures within one year due to:		
Board designations:		
Investments committed for deferred compensation plan	<u>579,963</u>	<u>315,849</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>46,581,088</u>	<u>36,549,274</u>

**INDEPENDENT AUDITORS' 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
National Youth Advocate Program, Inc.
Columbus, Ohio

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 National Youth Advocate Program, Inc. (a non-profit organization) which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered National Youth Advocate Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the 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.

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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether National Youth Advocate Program, Inc.'s 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 financial statements. 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 National Youth Advocate Program, Inc.'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 National Youth Advocate Program, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 27, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
National Youth Advocate Program, Inc.
Columbus, Ohio

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited National Youth Advocate Program, Inc.'s compliance with the types of compliance requirements identified to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the National Youth Advocate Program, Inc.'s major federal programs for the year ended December 31, 2024. National Youth Advocate Program, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, National Youth Advocate Program, Inc. 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 federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of National Youth Advocate Program, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of National Youth Advocate Program, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to National Youth Advocate Program, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on National Youth Advocate Program, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence judgment made by a reasonable user of the report on compliance about National Youth Advocate Program, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 National Youth Advocate Program, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of National Youth Advocate Program, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of National Youth Advocate Program, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 federal program 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 federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance with a type of compliance requirement of a federal program 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 our testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 27, 2025

National Youth Advocate Program, Inc.
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Federal Expenditures
U.S. Department of Health and Human Services:		
Direct		
Unaccompanied Children Program	93.676	\$ <u>108,568,663</u>
Pass-through		
<i>Florida Department of Children and Families, Family Support Services of North Florida, Inc. and St. Johns County Board of County Commissioners</i> MaryLee Allen Promoting Safe and Stable Families	93.556	129,226
<i>Illinois Department of Children and Family Services</i> MaryLee Allen Promoting Safe and Stable Families	93.556	<u>12,679</u>
		<u>141,905</u>
TANF Cluster		
<i>Florida Department of Children and Families, Family Support Services of North Florida, Inc., St. Johns County Board of County Commissioners</i> Temporary Assistance for Needy Families	93.558	<u>41,557</u>
Total TANF Cluster		<u>41,557</u>
<i>Florida Department of Children and Families, Childnet, Inc., Children's Network of Southwest Florida, Family Support Services of Pasco and Pinellas County, Citrus Family Care Network, Community Partnership for Children, NWF Health Network, Children's Network of Hillsborough, LLC, and St. Johns County Board of County Commissioners</i> Foster Care Title IV-E	93.658	<u>478,796</u>
<i>Florida Department of Children and Families, Childnet, Inc., Children's Network of Southwest Florida, NWF Health Network, Family Support Services of North Florida, Inc., Community Partnership for Children, and St. Johns County Board of County Commissioners</i> Adoption Assistance	93.659	<u>55,742</u>
<i>Florida Department of Children and Families, Citrus Family Care Network, Children's Network of Southwest Florida, Children's Network of Hillsborough, LLC., and Family Support Services of North Florida, Inc.</i> Social Services Block Grant	93.667	\$ <u>199,732</u>

National Youth Advocate Program, Inc.
Schedule of Expenditures of Federal Awards (Continued)
Year Ended December 31, 2024

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued):		
<i>Florida Department of Children and Families, and Family Support Services of North Florida, Inc.</i>		
Child Abuse and Neglect State Grants	93.669	\$ <u>3,076</u>
<i>Illinois Department of Human Services</i>		
Block Grants for Community Mental Health Services	93.958	<u>470,759</u>
<i>Illinois Department of Human Services</i>		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	<u>284,501</u>
Total U.S. Department of Health and Human Services		<u>110,244,731</u>
U.S. Department of Justice:		
Pass-through		
<i>Illinois Department of Human Services</i>		
Juvenile Justice and Delinquency Prevention	16.540	<u>1,597,973</u>
Total U.S. Department of Justice		<u>1,597,973</u>
U.S. Department of Treasury:		
Pass-through		
<i>Illinois Department of Human Services</i>		
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>1,923,385</u>
Total U.S. Department of Treasury		<u>1,923,385</u>
Total Expenditures of Federal Awards		\$ <u>113,766,089</u>

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of National Youth Advocate Program, Inc., (NYAP) under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of NYAP, it is not intended to and does not present NYAP's financial position, changes in net assets, or cash flows.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(a) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(b) NYAP has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

(c) There are no awards passed through to subrecipients.

(d) Pass-through identifying numbers were not available.

3. SUPPLEMENTARY SCHEDULE OF FLORIDA PASS-THROUGH AWARDS BY FEDERAL ASSISTANCE LISTING NUMBER REQUESTED BY FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES:

<u>Pass-through Agency</u>	<u>Contract No.</u>	<u>93.556</u>	<u>93.558</u>	<u>93.658</u>	<u>93.659</u>	<u>93.667</u>	<u>93.669</u>
Childnet, Inc.	YAP24CPA / NYA24CPA / NYA24BST	\$ 34,665	-	61,175	9,214	-	-
Family Support Services of North Florida, Inc.	CMO-024-NYAP / RA-025-NYAP	94,561	40,109	-	-	8,779	3,076
Community Partnership for Children	D12-24-NYAP-EFH	-	-	46,510	7,779	-	-
Citrus Family Care Network	20-11	-	-	22,142	-	106,031	-
Children's Network of Southwest Florida	DBV02	-	-	29,154	1,187	28,678	-
Children's Network of Hillsborough, LLC	DBA01	-	-	68,897	-	56,244	-
St. Johns County Board of County Commissioners	2022-474 / 2024-263	-	1,448	185,548	27,716	-	-
NWF Health Network	A0938	-	-	65,368	9,846	-	-
Family Support Services of Pasco and Pinellas County	FSS-C6-TFC-NYAP-FY25	-	-	2	-	-	-
		<u>\$ 129,226</u>	<u>41,557</u>	<u>478,796</u>	<u>55,742</u>	<u>199,732</u>	<u>3,076</u>

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unmodified

Internal control over financial reporting:
 Material weakness(es) identified? _____ Yes X No
 Significant deficiency(ies) identified not
 considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Type of auditors' report issued on compliance for
 major programs: unmodified

Internal control over Major Programs:
 Material weakness(es) identified? _____ Yes X No
 Significant deficiency(ies) identified not
 considered to be material weaknesses? _____ Yes X None reported

Any audit findings disclosed that are required to
 be reported in accordance with 2 CFR Section
 200.516(a)? _____ Yes X No

Identification of Major Programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.676	Unaccompanied Children Program

Dollar threshold used to distinguish
 between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? X Yes _____ No

Financial Statement Findings

There were no findings relative to the financial statements.

Federal Award Findings and Questioned Costs

There were no findings or questioned costs relative to federal awards.

Prior Year Findings

None reported.

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors
National Youth Advocate Program, Inc.
Columbus, Ohio

We have audited the financial statements of National Youth Advocate Program, Inc. as of and for the years ended December 31, 2024 and 2023, and have issued our report thereon dated June 27, 2025, which expressed an unmodified opinion on those financial statements and appears on page one. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole.

The supplementary information is presented for purposes of additional analysis of the financial statements rather than to present the financial position, results of operations, and cash flows of the individual operating units 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.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 27, 2025

Assets	Operating Units									
	National	Ohio	West Virginia	Indiana	Georgia	Illinois	IL Center for Adolescents & Families	Florida	South Carolina	Kentucky
Current assets:										
Cash	\$ 6,933,409	305	1,141	-	-	78,130	-	15,181	-	-
Accounts receivable:										
Trade, net	529,895	8,143,832	993,336	3,041,393	2,430,237	4,627,228	304,728	752,187	335,352	65,864
Operating units	9,299,881	32,476,333	-	-	-	-	-	-	-	-
Prepaid expenses	160,393	296,205	34,140	127,297	28,358	76,637	2,791	46,366	48,578	4,109
	<u>16,923,578</u>	<u>40,916,675</u>	<u>1,028,617</u>	<u>3,168,690</u>	<u>2,458,595</u>	<u>4,781,995</u>	<u>307,519</u>	<u>813,734</u>	<u>383,930</u>	<u>69,973</u>
Property and equipment:										
Land	59,821	137,000	-	-	-	-	-	-	-	-
Buildings and improvements	3,248,522	497,364	16,328	58,640	17,205	259,248	-	18,637	-	-
Furniture and equipment	4,639,073	770,158	80,162	329,821	48,360	110,748	-	139,085	37,862	24,259
Vehicles	42,859	-	-	-	-	-	-	-	-	-
	7,990,275	1,404,522	96,490	388,461	65,565	369,996	-	157,722	37,862	24,259
Less accumulated depreciation	(5,273,801)	(879,622)	(96,490)	(294,439)	(59,624)	(111,678)	-	(147,916)	(25,399)	(18,433)
	<u>2,716,474</u>	<u>524,900</u>	<u>-</u>	<u>94,022</u>	<u>5,941</u>	<u>258,318</u>	<u>-</u>	<u>9,806</u>	<u>12,463</u>	<u>5,826</u>
Noncurrent assets:										
Investments	4,420,969	-	-	-	-	-	-	-	-	-
Operating lease right-of-use asset	1,883,619	2,648,569	470,183	815,360	335,670	1,102,053	-	437,034	207,694	15,369
Financing lease right-of-use asset	-	96,704	-	-	-	44,938	-	2,780	-	-
Other assets	21,260	68,585	9,002	34,603	20,659	95,101	-	45,781	10,613	4,598
	<u>6,325,848</u>	<u>2,813,858</u>	<u>479,185</u>	<u>849,963</u>	<u>356,329</u>	<u>1,242,092</u>	<u>-</u>	<u>485,595</u>	<u>218,307</u>	<u>19,967</u>
	\$ <u>25,965,900</u>	<u>44,255,433</u>	<u>1,507,802</u>	<u>4,112,675</u>	<u>2,820,865</u>	<u>6,282,405</u>	<u>307,519</u>	<u>1,309,135</u>	<u>614,700</u>	<u>95,766</u>

See independent auditors' report on supplementary information.

National Youth Advocate Program, Inc.
Schedules of Financial Position (Continued)
December 31, 2024

Assets	Operating Units								
	<u>La Jornada</u>	<u>Louisiana</u>	<u>Nevada</u>	<u>Texas</u>	<u>Colorado</u>	<u>Maryland</u>	<u>Total</u>	<u>Eliminations</u>	<u>Total</u>
Current assets:									
Cash	\$ 10,731,866	-	-	-	-	-	17,760,032	-	17,760,032
Accounts receivable:									
Trade, net	3,676,448	23,146	29,149	27,255	-	-	24,980,050	-	24,980,050
Operating units	-	-	-	-	-	-	41,776,214	(41,776,214)	-
Prepaid expenses	333,824	1,575	140	349	-	-	1,160,762	-	1,160,762
	<u>14,742,138</u>	<u>24,721</u>	<u>29,289</u>	<u>27,604</u>	<u>-</u>	<u>-</u>	<u>85,677,058</u>	<u>(41,776,214)</u>	<u>43,900,844</u>
Property and equipment:									
Land	-	-	-	-	-	-	196,821	-	196,821
Buildings and improvements	69,534	-	-	-	-	-	4,185,478	-	4,185,478
Furniture and equipment	66,559	-	-	-	-	-	6,246,087	-	6,246,087
Vehicles	-	-	-	-	-	-	42,859	-	42,859
	136,093	-	-	-	-	-	10,671,245	-	10,671,245
Less accumulated depreciation	(49,653)	-	-	-	-	-	(6,957,055)	-	(6,957,055)
	<u>86,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,714,190</u>	<u>-</u>	<u>3,714,190</u>
Noncurrent assets:									
Investments	-	-	-	-	-	-	4,420,969	-	4,420,969
Operating lease right-of-use asset	6,160,601	-	-	92,762	-	117,620	14,286,534	-	14,286,534
Financing lease right-of-use asset	-	-	-	-	-	-	144,422	-	144,422
Other assets	439,496	-	-	2,200	-	14,583	766,481	-	766,481
	<u>6,600,097</u>	<u>-</u>	<u>-</u>	<u>94,962</u>	<u>-</u>	<u>132,203</u>	<u>19,618,406</u>	<u>-</u>	<u>19,618,406</u>
	<u>\$ 21,428,675</u>	<u>24,721</u>	<u>29,289</u>	<u>122,566</u>	<u>-</u>	<u>132,203</u>	<u>109,009,654</u>	<u>(41,776,214)</u>	<u>67,233,440</u>

See independent auditors' report on supplementary information.

Liabilities and Net Assets	Operating Units									
	National	Ohio	West Virginia	Indiana	Georgia	Illinois	IL Center for Adolescents & Families	Florida	South Carolina	Kentucky
Current liabilities:										
Mortgages and notes payable, current	\$ 173,984	-	-	-	-	41,847	-	-	-	-
Accounts payable:										
Trade	2,329,206	1,471,305	368,563	29,502	70,219	182,047	3,924	57,077	5,148	1,600
Operating units	-	-	1,636,903	6,214,305	5,690,962	6,305,440	140,356	5,182,722	1,766,956	2,272,727
Accrued payroll and related liabilities	1,643,614	1,840,923	160,621	296,474	101,244	556,931	37,570	250,201	41,583	23,649
Accrued vacation	1,189,280	1,628,309	162,999	309,275	132,735	465,019	27,809	284,986	52,688	24,197
Accrued foster parent payments	-	848,436	60,057	262,407	244,789	193,413	-	13,032	8,098	21,024
Operating lease liability, current	326,714	825,855	205,152	338,089	112,014	630,591	-	365,087	85,428	17,944
Financing lease liability, current	-	44,411	-	-	-	35,753	-	2,949	-	-
Deferred revenue	22,462	356,820	494,633	352,018	1,550	48,088	-	65,593	8,186	-
	<u>5,685,260</u>	<u>7,016,059</u>	<u>3,088,928</u>	<u>7,802,070</u>	<u>6,353,513</u>	<u>8,459,129</u>	<u>209,659</u>	<u>6,221,647</u>	<u>1,968,087</u>	<u>2,361,141</u>
Long-term liabilities:										
Mortgages and notes payable, long-term	2,048,508	-	-	-	-	134,689	-	-	-	-
Operating lease liability, long-term	1,556,906	1,831,778	225,989	497,808	230,941	501,109	-	171,747	125,450	-
Financing lease liability, long-term	-	60,161	-	-	-	12,230	-	-	-	-
Deferred compensation	661,349	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-
	<u>4,266,763</u>	<u>1,891,939</u>	<u>225,989</u>	<u>497,808</u>	<u>230,941</u>	<u>648,028</u>	<u>-</u>	<u>171,747</u>	<u>125,450</u>	<u>-</u>
Total liabilities	9,952,023	8,907,998	3,314,917	8,299,878	6,584,454	9,107,157	209,659	6,393,394	2,093,537	2,361,141
Net assets:										
Net assets without donor restrictions	<u>16,013,877</u>	<u>35,347,435</u>	<u>(1,807,115)</u>	<u>(4,187,203)</u>	<u>(3,763,589)</u>	<u>(2,824,752)</u>	<u>97,860</u>	<u>(5,084,259)</u>	<u>(1,478,837)</u>	<u>(2,265,375)</u>
	\$ <u>25,965,900</u>	<u>44,255,433</u>	<u>1,507,802</u>	<u>4,112,675</u>	<u>2,820,865</u>	<u>6,282,405</u>	<u>307,519</u>	<u>1,309,135</u>	<u>614,700</u>	<u>95,766</u>

See independent auditors' report on supplementary information.

Liabilities and Net Assets	Operating Units								
	La Jornada	Louisiana	Nevada	Texas	Colorado	Maryland	Total	Eliminations	Total
Current liabilities:									
Mortgages and notes payable, current	\$ -	-	-	-	-	-	215,831	-	215,831
Accounts payable:									
Trade	875,571	-	-	419	-	-	5,394,581	-	5,394,581
Operating units	10,997,969	674,672	761,610	53,820	40,318	37,454	41,776,214	(41,776,214)	-
Accrued payroll and related liabilities	3,503,327	6,596	10,322	35,799	-	3,547	8,512,401	-	8,512,401
Accrued vacation	3,242,442	4,702	11,762	-	-	6,977	7,543,180	-	7,543,180
Accrued foster parent payments	143,797	5,274	-	-	-	-	1,800,327	-	1,800,327
Operating lease liability, current	2,709,907	-	-	22,086	-	38,150	5,677,017	-	5,677,017
Financing lease liability, current	-	-	-	-	-	-	83,113	-	83,113
Deferred revenue	185,829	-	-	120,667	-	-	1,655,846	-	1,655,846
	<u>21,658,842</u>	<u>691,244</u>	<u>783,694</u>	<u>232,791</u>	<u>40,318</u>	<u>86,128</u>	<u>72,658,510</u>	<u>(41,776,214)</u>	<u>30,882,296</u>
Long-term liabilities:									
Mortgages and notes payable, long-term	-	-	-	-	-	-	2,183,197	-	2,183,197
Operating lease liability, long-term	3,472,572	-	-	73,710	-	79,690	8,767,700	-	8,767,700
Financing lease liability, long-term	-	-	-	-	-	-	72,391	-	72,391
Deferred compensation	-	-	-	-	-	-	661,349	-	661,349
Other liabilities	30,020	-	-	-	-	-	30,020	-	30,020
	<u>3,502,592</u>	<u>-</u>	<u>-</u>	<u>73,710</u>	<u>-</u>	<u>79,690</u>	<u>11,714,657</u>	<u>-</u>	<u>11,714,657</u>
Total liabilities	25,161,434	691,244	783,694	306,501	40,318	165,818	84,373,167	(41,776,214)	42,596,953
Net assets:									
Net assets without donor restrictions	(3,732,759)	(666,523)	(754,405)	(183,935)	(40,318)	(33,615)	24,636,487	-	24,636,487
	<u>\$ 21,428,675</u>	<u>24,721</u>	<u>29,289</u>	<u>122,566</u>	<u>-</u>	<u>132,203</u>	<u>109,009,654</u>	<u>(41,776,214)</u>	<u>67,233,440</u>

See independent auditors' report on supplementary information.

National Youth Advocate Program, Inc.
Schedules of Activities
Year Ended December 31, 2024

	Operating Units									
	National	Ohio	West Virginia	Indiana	Georgia	Illinois	IL Center for Adolescents & Families	Florida	South Carolina	Kentucky
Revenues and support:										
Children and family services	\$ -	62,968,952	5,652,810	16,553,762	9,478,473	25,897,321	676,405	8,831,364	1,157,267	927,319
Support service fees	26,424,235	-	-	-	-	-	-	-	-	-
Grants	-	3,039,801	1,284,012	1,024,759	-	-	438,658	-	-	-
Patient service revenue	-	28,497,682	366,865	-	431,321	-	-	317,361	75,460	125,860
Rental income	622,989	-	-	-	-	-	-	-	-	-
Contributions	5,166	6,945	2,000	1,058	7,807	-	-	8,105	581	-
Other income	122,269	586,232	34,880	78,325	53,967	549,252	-	867	185,533	3,579
Investment return, net	419,886	-	16	-	-	-	-	-	-	-
Total revenues and support	<u>27,594,545</u>	<u>95,099,612</u>	<u>7,340,583</u>	<u>17,657,904</u>	<u>9,971,568</u>	<u>26,446,573</u>	<u>1,115,063</u>	<u>9,157,697</u>	<u>1,418,841</u>	<u>1,056,758</u>
Expenses:										
Program services:										
Youth service programs	2,382,583	78,728,185	5,922,857	14,354,795	7,393,957	13,359,866	-	8,440,373	1,023,357	959,520
Rental related activities	156,454	-	-	-	-	-	-	-	-	-
Grant funded programs	-	-	1,173,701	362,514	-	11,086,376	959,167	-	-	-
Management and general	<u>23,925,360</u>	<u>9,549,065</u>	<u>1,051,811</u>	<u>2,204,830</u>	<u>1,784,417</u>	<u>1,984,893</u>	<u>-</u>	<u>1,710,617</u>	<u>533,263</u>	<u>331,738</u>
Total expenses	<u>26,464,397</u>	<u>88,277,250</u>	<u>8,148,369</u>	<u>16,922,139</u>	<u>9,178,374</u>	<u>26,431,135</u>	<u>959,167</u>	<u>10,150,990</u>	<u>1,556,620</u>	<u>1,291,258</u>
Change in net assets	1,130,148	6,822,362	(807,786)	735,765	793,194	15,438	155,896	(993,293)	(137,779)	(234,500)
Net assets without donor restrictions, beginning of year	<u>14,883,729</u>	<u>28,525,073</u>	<u>(999,329)</u>	<u>(4,922,968)</u>	<u>(4,556,783)</u>	<u>(2,840,190)</u>	<u>(58,036)</u>	<u>(4,090,966)</u>	<u>(1,341,058)</u>	<u>(2,030,875)</u>
Net assets without donor restrictions, end of year	<u>\$ 16,013,877</u>	<u>35,347,435</u>	<u>(1,807,115)</u>	<u>(4,187,203)</u>	<u>(3,763,589)</u>	<u>(2,824,752)</u>	<u>97,860</u>	<u>(5,084,259)</u>	<u>(1,478,837)</u>	<u>(2,265,375)</u>

See independent auditors' report on supplementary information.

	Operating Units							Eliminations	Total
	La Jornada	Louisiana	Nevada	Texas	Colorado	Maryland	Total		
Revenues and support:									
Children and family services	\$ -	199,711	138,189	81,535	-	-	132,563,108	-	132,563,108
Support service fees	-	-	-	-	-	-	26,424,235	(26,424,235)	-
Grants	108,568,663	-	-	23,333	-	-	114,379,226	-	114,379,226
Patient service revenue	-	-	5,496	-	-	-	29,820,045	-	29,820,045
Rental income	-	-	-	-	-	-	622,989	(622,989)	-
Contributions	-	-	-	-	-	-	31,662	-	31,662
Other income	172,978	4,557	-	327,283	-	-	2,119,722	-	2,119,722
Investment return, net	-	-	-	-	-	-	419,902	-	419,902
Total revenues and support	<u>108,741,641</u>	<u>204,268</u>	<u>143,685</u>	<u>432,151</u>	<u>-</u>	<u>-</u>	<u>306,380,889</u>	<u>(27,047,224)</u>	<u>279,333,665</u>
Expenses:									
Program services:									
Youth service programs	-	182,497	160,435	273,364	-	-	133,181,789	(11,822,923)	121,358,866
Rental related activities	-	-	-	-	-	-	156,454	-	156,454
Grant funded programs	101,206,449	-	-	28,082	-	-	114,816,289	(1,321,247)	113,495,042
Management and general	<u>9,459,838</u>	<u>96,657</u>	<u>128,678</u>	<u>282,947</u>	<u>40,318</u>	<u>33,615</u>	<u>53,118,047</u>	<u>(13,903,054)</u>	<u>39,214,993</u>
Total expenses	<u>110,666,287</u>	<u>279,154</u>	<u>289,113</u>	<u>584,393</u>	<u>40,318</u>	<u>33,615</u>	<u>301,272,579</u>	<u>(27,047,224)</u>	<u>274,225,355</u>
Change in net assets	(1,924,646)	(74,886)	(145,428)	(152,242)	(40,318)	(33,615)	5,108,310	-	5,108,310
Net assets without donor restrictions, beginning of year	<u>(1,808,113)</u>	<u>(591,637)</u>	<u>(608,977)</u>	<u>(31,693)</u>	<u>-</u>	<u>-</u>	<u>19,528,177</u>	<u>-</u>	<u>19,528,177</u>
Net assets without donor restrictions, end of year	\$ <u>(3,732,759)</u>	<u>(666,523)</u>	<u>(754,405)</u>	<u>(183,935)</u>	<u>(40,318)</u>	<u>(33,615)</u>	<u>24,636,487</u>	<u>-</u>	<u>24,636,487</u>

See independent auditors' report on supplementary information.

National Youth Advocate Program, Inc.
Schedules of Financial Position
December 31, 2023

Assets	Operating Units								
	National	Ohio	West Virginia	Indiana	Georgia	Illinois	IL Center for Adolescents & Families	Florida	South Carolina
Current assets:									
Cash	\$ 1,781,974	305	2,241	-	-	286,215	-	23,026	-
Accounts receivable:									
Trade, net	384,555	6,754,210	1,616,331	2,962,879	1,470,396	4,335,970	207,432	694,186	172,916
Operating units	14,191,947	25,647,048	-	-	-	-	-	-	-
Prepaid expenses	170,408	445,588	64,439	174,423	47,406	152,274	5,040	82,670	52,530
	<u>16,528,884</u>	<u>32,847,151</u>	<u>1,683,011</u>	<u>3,137,302</u>	<u>1,517,802</u>	<u>4,774,459</u>	<u>212,472</u>	<u>799,882</u>	<u>225,446</u>
Property and equipment:									
Land	59,821	137,000	-	-	-	-	-	-	-
Buildings and improvements	3,248,522	497,364	16,328	60,940	19,175	27,425	-	17,012	-
Furniture and equipment	4,212,052	770,158	80,162	279,885	46,390	103,773	-	140,710	36,776
Vehicles	42,859	-	-	-	-	-	-	-	-
	7,563,254	1,404,522	96,490	340,825	65,565	131,198	-	157,722	36,776
Less accumulated depreciation	<u>(4,646,885)</u>	<u>(790,911)</u>	<u>(96,490)</u>	<u>(263,647)</u>	<u>(58,922)</u>	<u>(101,854)</u>	<u>-</u>	<u>(126,397)</u>	<u>(25,683)</u>
	<u>2,916,369</u>	<u>613,611</u>	<u>-</u>	<u>77,178</u>	<u>6,643</u>	<u>29,344</u>	<u>-</u>	<u>31,325</u>	<u>11,093</u>
Noncurrent assets:									
Investments	3,879,464	-	-	-	-	-	-	-	-
Operating lease right-of-use asset	2,692,539	3,263,131	239,432	821,422	443,489	936,572	-	667,332	57,434
Financing lease right-of-use asset	-	151,320	-	-	-	80,376	-	2,780	-
Other assets	22,498	60,175	9,002	29,513	20,659	87,101	-	44,632	8,196
	<u>6,594,501</u>	<u>3,474,626</u>	<u>248,434</u>	<u>850,935</u>	<u>464,148</u>	<u>1,104,049</u>	<u>-</u>	<u>714,744</u>	<u>65,630</u>
	\$ <u>26,039,754</u>	<u>36,935,388</u>	<u>1,931,445</u>	<u>4,065,415</u>	<u>1,988,593</u>	<u>5,907,852</u>	<u>212,472</u>	<u>1,545,951</u>	<u>302,169</u>

See independent auditors' report on supplementary information.

National Youth Advocate Program, Inc.
Schedules of Financial Position (Continued)
December 31, 2023

Assets	Operating Units							
	Kentucky	La Jornada	Louisiana	Nevada	Texas	Total	Eliminations	Total
Current assets:								
Cash	\$ -	5,982,932	-	-	-	8,076,693	-	8,076,693
Accounts receivable:								
Trade, net	72,209	6,203,005	27,208	7,669	-	24,908,966	-	24,908,966
Operating units	-	-	-	-	294,720	40,133,715	(40,133,715)	-
Prepaid expenses	7,499	424,759	1,983	226	600	1,629,845	-	1,629,845
	<u>79,708</u>	<u>12,610,696</u>	<u>29,191</u>	<u>7,895</u>	<u>295,320</u>	<u>74,749,219</u>	<u>(40,133,715)</u>	<u>34,615,504</u>
Property and equipment:								
Land	-	-	-	-	-	196,821	-	196,821
Buildings and improvements	-	15,889	-	-	-	3,902,655	-	3,902,655
Furniture and equipment	24,259	66,559	-	-	-	5,760,724	-	5,760,724
Vehicles	-	-	-	-	-	42,859	-	42,859
	<u>24,259</u>	<u>82,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,903,059</u>	<u>-</u>	<u>9,903,059</u>
Less accumulated depreciation	(15,018)	(23,367)	-	-	-	(6,149,174)	-	(6,149,174)
	<u>9,241</u>	<u>59,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,753,885</u>	<u>-</u>	<u>3,753,885</u>
Noncurrent assets:								
Investments	-	-	-	-	-	3,879,464	-	3,879,464
Operating lease right-of-use asset	50,473	6,576,643	-	-	113,629	15,862,096	-	15,862,096
Financing lease right-of-use asset	-	-	-	-	-	234,476	-	234,476
Other assets	4,598	358,487	-	-	2,200	647,061	-	647,061
	<u>55,071</u>	<u>6,935,130</u>	<u>-</u>	<u>-</u>	<u>115,829</u>	<u>20,623,097</u>	<u>-</u>	<u>20,623,097</u>
	<u>\$ 144,020</u>	<u>19,604,907</u>	<u>29,191</u>	<u>7,895</u>	<u>411,149</u>	<u>99,126,201</u>	<u>(40,133,715)</u>	<u>58,992,486</u>

See independent auditors' report on supplementary information.

Liabilities and Net Assets	Operating Units								
	National	Ohio	West Virginia	Indiana	Georgia	Illinois	IL Center for Adolescents & Families	Florida	South Carolina
Current liabilities:									
Line of credit	\$ 56,633	-	-	-	-	-	-	-	-
Mortgages and notes payable, current	158,938	-	-	-	-	-	-	-	-
Accounts payable:									
Trade	2,892,361	1,192,640	393,650	63,487	67,836	127,543	5,072	119,878	4,081
Operating units	-	-	1,852,952	6,549,210	5,656,466	6,142,066	225,008	4,298,686	1,514,908
Accrued payroll and related liabilities	1,550,992	1,436,557	170,062	258,804	74,323	525,453	20,138	269,202	23,170
Accrued vacation	1,022,781	1,376,499	203,016	279,176	93,251	459,990	18,443	290,529	34,559
Accrued foster parent payments	-	804,671	55,324	262,637	205,046	188,453	-	11,579	8,480
Operating lease liability, current	503,556	825,348	128,044	286,031	105,498	536,303	-	296,561	58,029
Financing lease liability, current	-	54,516	-	-	-	35,351	-	2,949	-
Deferred revenue	22,462	157,093	38,930	735,069	-	212,121	1,847	28,386	-
	<u>6,207,723</u>	<u>5,847,324</u>	<u>2,841,978</u>	<u>8,434,414</u>	<u>6,202,420</u>	<u>8,227,280</u>	<u>270,508</u>	<u>5,317,770</u>	<u>1,643,227</u>
Long-term liabilities:									
Mortgages and notes payable, long-term	2,301,969	-	-	-	-	-	-	-	-
Operating lease liability, long-term	2,188,983	2,458,419	88,796	553,969	342,956	472,778	-	319,147	-
Financing lease liability, long-term	-	104,572	-	-	-	47,984	-	-	-
Deferred compensation	457,350	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-
	<u>4,948,302</u>	<u>2,562,991</u>	<u>88,796</u>	<u>553,969</u>	<u>342,956</u>	<u>520,762</u>	<u>-</u>	<u>319,147</u>	<u>-</u>
Total liabilities	11,156,025	8,410,315	2,930,774	8,988,383	6,545,376	8,748,042	270,508	5,636,917	1,643,227
Net assets:									
Net assets without donor restrictions	<u>14,883,729</u>	<u>28,525,073</u>	<u>(999,329)</u>	<u>(4,922,968)</u>	<u>(4,556,783)</u>	<u>(2,840,190)</u>	<u>(58,036)</u>	<u>(4,090,966)</u>	<u>(1,341,058)</u>
	\$ <u>26,039,754</u>	<u>36,935,388</u>	<u>1,931,445</u>	<u>4,065,415</u>	<u>1,988,593</u>	<u>5,907,852</u>	<u>212,472</u>	<u>1,545,951</u>	<u>302,169</u>

Liabilities and Net Assets	Operating Units							
	Kentucky	La Jornada	Louisiana	Nevada	Texas	Total	Eliminations	Total
Current liabilities:								
Line of credit	\$ -	-	-	-	-	56,633	-	56,633
Mortgages and notes payable, current	-	-	-	-	-	158,938	-	158,938
Accounts payable:						-		
Trade	1,080	404,465	-	-	-	5,272,093	-	5,272,093
Operating units	2,054,263	10,618,169	609,315	612,672	-	40,133,715	(40,133,715)	-
Accrued payroll and related liabilities	18,283	1,941,988	3,351	3,141	11,544	6,307,008	-	6,307,008
Accrued vacation	23,978	1,813,954	3,763	1,059	-	5,620,998	-	5,620,998
Accrued foster parent payments	18,058	83,665	4,399	-	-	1,642,312	-	1,642,312
Operating lease liability, current	41,287	2,643,627	-	-	20,219	5,444,503	-	5,444,503
Financing lease liability, current	-	-	-	-	-	92,816	-	92,816
Deferred revenue	-	126,823	-	-	315,283	1,638,014	-	1,638,014
	<u>2,156,949</u>	<u>17,632,691</u>	<u>620,828</u>	<u>616,872</u>	<u>347,046</u>	<u>66,367,030</u>	<u>(40,133,715)</u>	<u>26,233,315</u>
Long-term liabilities:								
Mortgages and notes payable, long-term	-	-	-	-	-	2,301,969	-	2,301,969
Operating lease liability, long-term	17,946	3,750,309	-	-	95,796	10,289,099	-	10,289,099
Financing lease liability, long-term	-	-	-	-	-	152,556	-	152,556
Deferred compensation	-	-	-	-	-	457,350	-	457,350
Other liabilities	-	30,020	-	-	-	30,020	-	30,020
	<u>17,946</u>	<u>3,780,329</u>	<u>-</u>	<u>-</u>	<u>95,796</u>	<u>13,230,994</u>	<u>-</u>	<u>13,230,994</u>
Total liabilities	2,174,895	21,413,020	620,828	616,872	442,842	79,598,024	(40,133,715)	39,464,309
Net assets:								
Net assets without donor restrictions	<u>(2,030,875)</u>	<u>(1,808,113)</u>	<u>(591,637)</u>	<u>(608,977)</u>	<u>(31,693)</u>	<u>19,528,177</u>	<u>-</u>	<u>19,528,177</u>
	\$ <u>144,020</u>	<u>19,604,907</u>	<u>29,191</u>	<u>7,895</u>	<u>411,149</u>	<u>99,126,201</u>	<u>(40,133,715)</u>	<u>58,992,486</u>

National Youth Advocate Program, Inc.
Schedules of Activities
Year Ended December 31, 2023

	Operating Units							
	National	Ohio	West Virginia	Indiana	Georgia	Illinois	IL Center for Adolescents & Families Florida	
Revenues and support:								
Children and family services	\$ 850	60,678,388	6,407,686	16,997,056	7,888,375	22,127,400	342,236	9,200,177
Support service fees	20,059,602	-	-	-	-	-	-	-
Grants	-	758,755	-	-	-	-	438,658	52,541
Patient service revenue	-	23,050,663	644,841	-	344,620	-	-	401,142
Rental income	469,563	-	-	-	-	-	-	-
Contributions	954	6,306	284	-	7,900	-	-	12,600
Other income (loss)	8,206	906,484	16,352	98,000	97,896	488,467	-	10,950
Investment return, net	434,702	-	19	-	-	-	-	-
Total revenues and support	<u>20,973,877</u>	<u>85,400,596</u>	<u>7,069,182</u>	<u>17,095,056</u>	<u>8,338,791</u>	<u>22,615,867</u>	<u>780,894</u>	<u>9,677,410</u>
Expenses:								
Program services:								
Youth service programs	1,110,817	62,606,042	6,179,308	14,002,453	6,859,966	8,025,662	-	8,817,118
Rental related activities	138,044	-	-	-	-	-	-	-
Grant funded programs	-	-	1,212,211	217,562	-	12,368,892	361,360	-
Management and general	<u>18,663,071</u>	<u>14,638,593</u>	<u>926,998</u>	<u>2,104,572</u>	<u>1,365,421</u>	<u>1,930,028</u>	<u>214,888</u>	<u>1,659,826</u>
Total expenses	<u>19,911,932</u>	<u>77,244,635</u>	<u>8,318,517</u>	<u>16,324,587</u>	<u>8,225,387</u>	<u>22,324,582</u>	<u>576,248</u>	<u>10,476,944</u>
Change in net assets	1,061,945	8,155,961	(1,249,335)	770,469	113,404	291,285	204,646	(799,534)
Net assets without donor restrictions, beginning of year	<u>13,821,784</u>	<u>20,369,112</u>	<u>250,006</u>	<u>(5,693,437)</u>	<u>(4,670,187)</u>	<u>(3,131,475)</u>	<u>(262,682)</u>	<u>(3,291,432)</u>
Net assets without donor restrictions, end of year	<u>\$ 14,883,729</u>	<u>28,525,073</u>	<u>(999,329)</u>	<u>(4,922,968)</u>	<u>(4,556,783)</u>	<u>(2,840,190)</u>	<u>(58,036)</u>	<u>(4,090,966)</u>

See independent auditors' report on supplementary information.

	Operating Units							Eliminations	Total
	South Carolina	Kentucky	La Jornada	Louisiana	Nevada	Texas	Total		
Revenues and support:									
Children and family services	\$ 537,374	838,929	5,128,833	110,892	27,713	-	130,285,909	-	130,285,909
Support service fees	-	-	-	-	-	-	20,059,602	(20,059,602)	-
Grants	-	-	53,373,277	-	-	-	54,623,231	-	54,623,231
Patient service revenue	-	159,507	-	-	-	-	24,600,773	-	24,600,773
Rental income	-	-	-	-	-	-	469,563	(469,563)	-
Contributions	315	1,000	200	1,000	-	-	30,559	-	30,559
Other income (loss)	166,334	91,473	107,796	493	-	84,717	2,077,168	-	2,077,168
Investment return, net	-	-	-	-	-	-	434,721	-	434,721
Total revenues and support	<u>704,023</u>	<u>1,090,909</u>	<u>58,610,106</u>	<u>112,385</u>	<u>27,713</u>	<u>84,717</u>	<u>232,581,526</u>	<u>(20,529,165)</u>	<u>212,052,361</u>
Expenses:									
Program services:									
Youth service programs	716,067	909,675	-	166,963	77,798	25,277	109,497,146	(1,492,493)	108,004,653
Rental related activities	-	-	-	-	-	-	138,044	-	138,044
Grant funded programs	-	-	54,752,368	-	-	-	68,912,393	(1,406,278)	67,506,115
Management and general	370,794	304,890	4,923,604	11,814	18,703	91,133	47,224,335	(17,630,394)	29,593,941
Total expenses	<u>1,086,861</u>	<u>1,214,565</u>	<u>59,675,972</u>	<u>178,777</u>	<u>96,501</u>	<u>116,410</u>	<u>225,771,918</u>	<u>(20,529,165)</u>	<u>205,242,753</u>
Change in net assets	(382,838)	(123,656)	(1,065,866)	(66,392)	(68,788)	(31,693)	6,809,608	-	6,809,608
Net assets without donor restrictions, beginning of year	<u>(958,220)</u>	<u>(1,907,219)</u>	<u>(742,247)</u>	<u>(525,245)</u>	<u>(540,189)</u>	<u>-</u>	<u>12,718,569</u>	<u>-</u>	<u>12,718,569</u>
Net assets without donor restrictions, end of year	\$ <u>(1,341,058)</u>	<u>(2,030,875)</u>	<u>(1,808,113)</u>	<u>(591,637)</u>	<u>(608,977)</u>	<u>(31,693)</u>	<u>19,528,177</u>	<u>-</u>	<u>19,528,177</u>

