



COMBINED FINANCIAL STATEMENTS FOR THE
YEARS ENDED JUNE 30, 2024 AND 2023,
INDEPENDENT AUDITORS' REPORTS AND
SUPPLEMENTARY INFORMATION

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying combined financial statements of Youth Crisis Center, Inc. and affiliates, (the "Organization", a nonprofit organization) which comprise the combined statements of financial position as of June 30, 2024 and 2023, 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 Organization as of June 30, 2024 and 2023, and the changes in their net assets and their 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 combined 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 Organization's ability to continue as a going concern within one year after the date that the combined 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 combined 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 combined financial statements.

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

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 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 Organization'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 Organization'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

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 financial assistance, as required by *Chapter 10.650, Rules of the Auditor General*, schedules of source and expenditures of City of Jacksonville grant funds per ordinance code chapter 118.205(e), and summaries of combining statements of financial position and statements of activities are presented for purposes of additional analysis and are 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined 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 combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the combined 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 December 13, 2024 on our consideration of the Organization'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 the Organization's internal control over financial reporting and compliance.



St. Augustine, Florida
December 13, 2024

YOUTH CRISIS CENTER, INC.**COMBINED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and cash equivalents	\$ 186,487	\$ 864,418
Investments	559,474	371,711
Accounts and grants receivable - net	741,887	676,499
Prepaid expenses and other assets	27,750	18,394
Property and equipment - net	<u>5,893,282</u>	<u>6,165,006</u>
 Total Assets	 <u>\$ 7,408,880</u>	 <u>\$ 8,096,028</u>
 LIABILITIES AND NET ASSETS		
Accounts payable	\$ 194,148	\$ 92,761
Accrued expenses and other liabilities	3,226	265,012
Long term debt	<u>2,434,648</u>	<u>2,419,340</u>
 Total Liabilities	 <u>2,632,022</u>	 <u>2,777,113</u>
Net Assets:		
Net assets without donor restrictions	4,062,275	4,622,915
Net assets with donor restrictions	<u>714,583</u>	<u>696,000</u>
 Total Net Assets	 <u>4,776,858</u>	 <u>5,318,915</u>
 Total Liabilities and Net Assets	 <u>\$ 7,408,880</u>	 <u>\$ 8,096,028</u>

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.

COMBINED STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues and gains:		
Government grants and contracts	\$ 4,585,325	\$ 2,296,942
Outpatient services	298,482	664,138
Contributions and grants	494,191	582,042
United Way contracts	30,219	126,847
Investment gain (loss), net	51,280	28,240
Rental and other income	5,014	29,839
Employee Retention Credit income	-	773,660
Total support and revenue without donor restrictions	5,464,511	4,501,708
Net assets released from restriction	-	65,250
Total support and revenue without donor restrictions	5,464,511	4,566,958
Expenses and losses:		
Program Services:		
Residential services	1,953,033	1,615,960
Nonresidential services	920,559	799,673
SNAP services	458,374	452,216
TSV services	141,324	238,564
House of Hope	571,168	302,683
Outpatient services	587,310	773,961
SNAP Fatherhood	61,241	-
Bright Beginnings	132,869	-
Total program services	4,825,878	4,183,057
Supporting Services:		
Administrative and general	788,808	539,817
Fundraising	410,464	298,174
Total supporting services	1,199,272	837,991
Total expenses and losses	6,025,150	5,021,048
(Decrease) increase in net assets without donor restrictions	(560,639)	(454,090)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions and grants	18,583	-
Total restricted revenues, gains and other support	18,583	-
Net assets released from restriction	-	(65,250)
Increase (decrease) in net assets with donor restrictions	18,583	(65,250)
Total (decrease) in net assets	(542,056)	(519,340)
NET ASSETS - BEGINNING OF YEAR	5,318,915	5,838,255
NET ASSETS - END OF YEAR	\$ 4,776,859	\$ 5,318,915

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.
COMBINED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024								Total Program Services	Administrative and General	Fundraising	Total
	Program Services											
	Residential Services	Nonresidential Services	SNAP Services	TSV Services	House of Hope	Outpatient Services	SNAP Fatherhood	Bright Beginnings				
Salaries	\$ 1,114,496	\$ 583,299	\$ 298,315	\$ 48,773	\$ 375,811	\$ 326,684	\$ 49,656	\$ 113,191	\$ 2,910,225	\$ 269,900	\$ 205,446	\$ 3,385,570
Employee benefits	104,272	60,436	12,308	19,284	19,734	25,955	2,835	-	244,824	97,748	32,282	374,854
Payroll taxes	90,948	50,585	25,322	4,040	31,697	26,109	4,101	9,568	242,370	21,252	16,838	280,460
Total Payroll Expenses	1,309,716	694,320	335,945	72,097	427,242	378,748	56,592	122,759	3,397,419	388,899	254,566	4,040,884
Payroll processing	6,002	3,157	1,503	451	1,523	752	-	-	13,388	961	1,750	16,099
Building occupancy	103,155	3,640	9,403	6,541	24,370	5,461	-	-	152,570	175,321	682	328,573
Operating supplies	86,017	16,489	8,213	3,941	6,166	20,882	-	777	142,485	27,381	73,947	243,812
Utilities	34,847	12,766	26,720	7,915	11,857	50,590	-	-	144,695	9,030	5,539	159,265
Telephone	21,099	8,557	4,373	6,358	4,581	3,720	-	-	48,688	16,862	2,177	67,727
Professional fees	68,126	31,601	14,160	6,071	16,666	64,285	-	600	201,509	124,566	19,693	345,768
Conferences and training	506	3,660	577	-	-	3,546	-	340	8,629	8,064	3,663	20,356
Client counseling	44,558	23,826	11,346	3,404	11,346	6,934	-	-	101,414	76	5,673	107,163
Food and personal care	79,326	356	2,318	756	12,333	-	-	-	95,089	7,752	1,167	104,008
Insurance	64,374	39,007	10,641	23,675	17,749	15,235	-	-	170,681	10,651	5,734	187,067
Memberships	14,096	6,087	2,899	870	2,899	1,748	-	-	28,599	1,739	8,994	39,332
Travel	3,461	21,592	2,640	724	-	-	957	382	29,756	7,478	-	37,234
Development	-	-	-	-	-	-	-	-	-	-	25,295	25,295
Total expenses before allocation of expenses	1,835,283	865,058	430,738	132,803	536,732	551,901	57,549	124,858	4,534,922	778,781	408,881	5,722,583
Allocation of depreciation and amortization	117,750	55,501	27,636	8,521	34,436	35,409	3,692	8,011	290,956	10,027	1,583	302,566
Total expenses after allocation of expenses	<u>\$ 1,953,033</u>	<u>\$ 920,559</u>	<u>\$ 458,374</u>	<u>\$ 141,324</u>	<u>\$ 571,168</u>	<u>\$ 587,310</u>	<u>\$ 61,241</u>	<u>\$ 132,869</u>	<u>\$ 4,825,878</u>	<u>\$ 788,808</u>	<u>\$ 410,464</u>	<u>\$ 6,025,149</u>

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.
COMBINED STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2023									
	Program Services									
	Residential Services	Nonresidential Services	SNAP Services	TSV Services	House of Hope	Outpatient Services	Total Program Services	Administrative and General	Fundraising	Total
Salaries	\$ 872,127	\$ 499,309	\$ 295,915	\$ 128,060	\$ 177,619	\$ 466,919	\$ 2,439,949	\$ 221,900	\$ 167,227	\$ 2,829,076
Employee benefits	115,957	55,764	11,747	17,065	18,313	18,538	237,384	82,051	27,930	347,365
Payroll taxes	69,483	40,506	24,138	10,035	13,728	35,809	193,699	17,666	13,038	224,403
Total Payroll Expenses	<u>1,057,567</u>	<u>595,579</u>	<u>331,800</u>	<u>155,160</u>	<u>209,660</u>	<u>521,266</u>	<u>2,871,032</u>	<u>321,617</u>	<u>208,195</u>	<u>3,400,844</u>
Payroll processing	5,491	2,893	1,395	422	1,401	697	12,299	1,952	1,481	15,732
Building occupancy	77,740	3,973	2,169	19,991	8,530	959	113,362	6,858	933	121,153
Operating supplies	46,980	13,562	3,600	2,362	2,324	33,529	102,357	34,034	19,636	156,027
Utilities	30,723	13,225	32,149	6,828	13,024	57,245	153,194	10,709	6,110	170,013
Telephone	27,409	10,400	5,219	7,846	4,962	4,531	60,367	9,946	2,271	72,584
Professional fees	89,750	30,240	13,400	4,745	13,589	33,122	184,846	101,912	15,670	302,428
Conferences and training	781	2,468	1,129	-	-	-	4,378	12,210	205	16,793
Client counseling	37,034	19,495	9,217	2,966	9,283	53,044	131,039	-	8,061	139,100
Food and personal care	60,745	566	3,803	-	1,191	419	66,724	4,465	1,487	72,676
Insurance	56,950	34,763	9,604	20,878	15,740	13,613	151,548	19,094	5,215	175,857
Memberships	10,709	5,698	4,103	551	1,836	1,472	24,369	2,285	2,450	29,104
Travel	1,201	10,951	3,039	150	-	-	15,341	3,135	1,561	20,037
Development	-	-	-	-	-	-	-	1,440	23,295	24,735
Total expenses before allocation of expenses	<u>1,503,080</u>	<u>743,813</u>	<u>420,627</u>	<u>221,899</u>	<u>281,540</u>	<u>719,897</u>	<u>3,890,856</u>	<u>529,657</u>	<u>296,570</u>	<u>4,717,083</u>
Allocation of depreciation and amortization	<u>112,880</u>	<u>55,860</u>	<u>31,589</u>	<u>16,665</u>	<u>21,143</u>	<u>54,064</u>	<u>292,201</u>	<u>10,160</u>	<u>1,604</u>	<u>303,965</u>
Total expenses after allocation of expenses	<u>\$ 1,615,960</u>	<u>\$ 799,673</u>	<u>\$ 452,216</u>	<u>\$ 238,564</u>	<u>\$ 302,683</u>	<u>\$ 773,961</u>	<u>\$ 4,183,057</u>	<u>\$ 539,817</u>	<u>\$ 298,174</u>	<u>\$ 5,021,048</u>

See notes to the combined financial statements.

YOUTH CRISIS CENTER, INC.

COMBINED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ (542,056)	\$ (519,340)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	302,566	303,965
Realized and unrealized (gain) loss on investments	(51,280)	(28,240)
(Increase) decrease in accounts receivable	(65,388)	66,225
(Increase) in prepaid expenses and other assets	(9,357)	(1,139)
Increase (decrease) in accounts payable and accrued expenses	(160,399)	70,750
Net Cash (Used) by Operating Activities	(525,914)	(107,779)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(30,841)	(178,579)
Net (purchases) of investments	(136,484)	(41,526)
Net Cash (Used) by Investing Activities	(167,325)	(220,105)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on notes payable	(12,035)	(10,684)
Proceeds from notes payable	27,343	-
Net Cash Provided (Used) Financing Activities	15,308	(10,684)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(677,931)	(338,568)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	864,418	1,202,986
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 186,487	\$ 864,418
SUPPLEMENTAL DISCLOSURE		
Interest paid	\$ 2,340	\$ 3,113
Non-cash investing activity, property and equipment acquired by issuance of long-term debt	\$ 27,343	\$ -

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. The YCC is committed to building a healthier community by empowering young people and families to rise above adversity.

Youth Crisis Center Properties, Inc. ("YCCP") is related to the 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. The YCC pays rent to YCCP for use of its facility.

For purposes of the notes to the combined financial statements, the combined entities of YCC and YCCP are referred to as the "Organization"

The City deeded the property occupied by the residential facility and administrative offices to the Organization 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 the 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

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 accounts insured by the Federal Deposit Insurance Corporation (FDIC).

Investments

The Organization carries investments in marketable securities and fixed income mutual funds with readily determinable fair values. The change in unrealized gains and losses are reported at net and included in the change in net assets.

Fair Value of Financial Instruments

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:

- 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.

Accounts 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 \$16,221 and \$398,483 at June 30, 2024 and 2023, 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 (five to forty years). All acquisitions of property and equipment in excess of \$5,000 and all expenditures for renewals and improvements that materially prolong the useful lives of assets are capitalized.

YOUTH CRISIS CENTER, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

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 task 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.

Government Contracts and Grants Revenue Recognition

Federal and state revenues are subject to adjustments in future periods as final settlements are determined. Revenue is reported at net realizable amounts deemed collectible from payers.

Program Expenses

Residential Services: 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.

Nonresidential Services: 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 Services: 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 Services: 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.

SNAP Fatherhood: Provides case management and SNAP groups to fathers who are transitioning home from incarceration or are involved with the Department of Children and Families and have children between 6-12 years of age.

Bright Beginnings: Provides individualized mental health program to the unique needs of children 3-5 years of age who are enrolled in Head Start, prioritizing early intervention and support.

Expense Allocation

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

Income Tax Status

The 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.

Currently, the tax years ended June 30, 2023, 2022, and 2021, respectively, are open and subject to examination by the Internal Revenue Service. However, the Organization is not currently under audit nor has the Organization 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.

YOUTH CRISIS CENTER, INC.

NOTES TO COMBINED 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:

	2024	2023
Financial assets at year end:		
Cash and cash equivalents	\$ 186,487	\$ 864,418
Investments	559,474	371,711
Accounts and grants receivable - net	741,887	676,499
Total financial assets at year end	1,487,848	1,912,628
Contractual or donor-imposed restrictions:		
Subject to satisfaction of donor restrictions	135,000	116,000
Total financial assets available within one year	\$ 1,352,848	\$ 1,796,628

The Organization manages its financial assets available within one year in marketable and fixed income securities and savings accounts.

4. INVESTMENTS

Investments consisted of the following as of June 30:

	2024		2023	
	Cost	Market Value	Cost	Market Value
Mutual funds - marketable securities	\$ 194,756	\$ 228,267	\$ 169,333	\$ 175,546
Fixed income securities	330,484	331,207	194,767	196,165
	\$ 525,240	\$ 559,474	\$ 364,100	\$ 371,711

5. FAIR VALUE MEASUREMENT

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

	2024			
	Level 1	Level 2	Level 3	Fair Value
Mutual funds - marketable securities	\$ 228,267	\$ -	\$ -	\$ 228,267
Fixed income securities	331,207	-	-	331,207
	\$ 559,474	\$ -	\$ -	\$ 559,474
	2023			
	Level 1	Level 2	Level 3	Fair Value
Mutual funds - marketable securities	\$ 175,546	\$ -	\$ -	\$ 175,546
Fixed income securities	196,165	-	-	196,165
	\$ 371,711	\$ -	\$ -	\$ 371,711

6. PROPERTY AND EQUIPMENT - NET

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

	2024	2023
Land	\$ 805,000	\$ 805,000
Building improvements	8,314,012	8,314,012
Furniture and fixtures	719,942	719,942
Vehicles	248,312	217,470
	10,087,266	10,056,424
Less: Accumulated depreciation	(4,193,984)	(3,891,418)
	\$ 5,893,282	\$ 6,165,006

7. LONG TERM DEBT

Long term debt consisted of the following as of June 30:

	2024	2023
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 will be forgiven March 2026.	\$ 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 will be forgiven March 2026.	1,380,900	1,380,900
Vehicle installment notes secured by vehicles and payable monthly through June 2029 with monthly payments ranging from \$150 to \$561 with fixed interest rates ranging from 4.99% to 8.49%.	53,748	38,440
Total long term debt	\$ 2,434,648	\$ 2,419,340

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

2025	\$ 16,448
2026	17,494
2027	7,959
2028	5,952
2029	5,895
Loans to be forgiven	2,380,900
	\$ 2,434,648

YOUTH CRISIS CENTER, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS

8. EMPLOYEE RETENTION CREDIT

In March 2020, the Employee Retention Credit ("ERC") was established by the Coronavirus, Aid, Relief, and Economic Security Act ("CARES"). It provides a per employee credit to eligible businesses based on a percentage of qualified wages and health insurance paid to employees. It works as a refundable payroll tax credit claimed quarterly, and it can provide reductions to payroll taxes or cash refunds. The Organization received an ERC credit totaling \$773,660 for the year ended June 30, 2023.

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 \$0 and \$65,250 for the years ended June 30, 2024 and 2023, respectively.

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

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

	2024	2023
Land - Touchstone Village	\$ 555,000	\$ 555,000
Property, furnishings and supplies	24,583	25,000
Program specific	135,000	116,000
	<u>\$ 714,583</u>	<u>\$ 696,000</u>

Property donated to the Organization 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 the Organization at the time of the donation.

11. RETIREMENT PLAN

The Organization sponsors a 403(b) defined contribution plan covering substantially all of its employees. The Organization's funding policy is to contribute a certain percentage of the employee's gross salary depending upon each individual employee's years of service. The Organization contributed \$24,273 and \$22,363 for the years ended June 30, 2024 and 2023, 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 FDIC up to \$250,000 per customer. At times, deposits may exceed federally insured limits. Cash in excess of insured limits at June 30, 2024 and 2023 was \$0 and \$365,860, respectively. The Organization has not experienced any losses in such accounts.

13. RELATED PARTY

YCCP, Inc. ("YCCP") is related to YCC through partial common control. YCCP manages the building and land 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. Rental payments and contributions between YCC and YCCP totaled \$223,176 and \$223,176 for the years ended June 30, 2024 and 2023, respectively. The rent revenue and rent expenses were eliminated during the combining of the financial statements.

14. SUBSEQUENT EVENTS

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through December 13, 2024, 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 "Organization" a non-profit organization) which comprise the combined statements of financial position as of June 30, 2024 and 2023, 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 December 13, 2024.

Report on 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 as a basis for designing 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. 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 were not identified.

Report on 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 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 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
December 13, 2024



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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

Opinion on Each Major State Project

We have audited Youth Crisis Center, Inc., and affiliates (the "Organization" 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 the Organization's major state projects for the year ended June 30, 2024. The Organization's major state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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, 2024.

Basis for Opinion on Each Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization 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 the Organization's compliance with the compliance requirements referred to above

Responsibility 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 the Organization's state projects.

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 the Organization's compliance based on our audit. 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, *Government Auditing Standards*, and Chapter 10.650, *Rules of the Auditor General* 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 the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major state project as a whole.

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.650, *Rules of the Auditor General*, 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 the Organization'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 the Organization'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 Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control 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 were not 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 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
December 13, 2024

YOUTH CRISIS CENTER, INC.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2024**

<u>Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal Assistance Listing/ CSFA 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	90CY7428-02	\$ 200,000
U.S. Department of Treasury Passed through: United Way of St. Johns County Coronavirus State and Local Fiscal Recovery Funds	COVID-19, 21.027	ARPA-UW234M	<u>200,000</u>
Total Expenditures of Federal Awards			<u>\$ 400,000</u>
STATE FINANCIAL ASSISTANCE			
Florida Department of Juvenile Justice Passed through: Florida Network of Youth & Family Services, Inc. Children and Families in Need of Services (CINS/FINS)	80.005	10128	\$ 3,072,684
Florida Department of Children and Families Passed through: Florida Network of Youth & Family Services, Inc. Responsible Fatherhood Initiative	60.245	LJ244	<u>164,348</u>
Total Expenditures of State Financial Assistance			<u>\$ 3,237,032</u>

YOUTH CRISIS CENTER, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal award and state financial assistance activity of Youth Crisis Center, Inc. under programs of the federal and state government for the fiscal year ended June 30, 2024. The information in this Schedule is presented in accordance with the 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) and Chapter 10.650 Rules of the Auditor General. Because the Schedule presents only a selected portion of the operations of Youth Crisis Center, Inc., some of the amounts presented in the Schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 and Florida Single Audit Act, wherein certain types of expenditures are not allowable or are limited as to reimbursement

NOTE 3 - INDIRECT COST RATE

Youth Crisis Center, Inc. did not elect to charge the 10% de minimus indirect cost rate as outlined in the Uniform Guidance or any other indirect cost rate to any federal program or state project.

YOUTH CRISIS CENTER, INC.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

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 - No.

Noncompliance that is material to the financial statement noted - No.

State Projects:

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

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

The type of auditor's report issued on compliance for major state projects - 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 state projects:

<u>State Project Title:</u>	<u>CSFA No.</u>
Children and Families in Need of Services (CINS/FINS)	80.005

Dollar threshold used to distinguish between Type A and Type B programs -

Type A Programs:	\$750,000
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Auditee qualified as a low risk auditee - No.

SECTION II - FINANCIAL STATEMENT FINDINGS

No financial statement findings were noted.

**SECTION III - STATE FINANCIAL ASSISTANCE FINDINGS
AND QUESTIONED COSTS**

Internal control or noncompliance findings, questioned costs, or fraud that are required to be reported in accordance with Chapter 10.650, Rules of the Auditor General - None

**SECTION IV - PRIOR-YEAR AUDIT FINDINGS AND
OTHER MATTERS**

Prior-year audit findings required to be reported in accordance with Chapter 10.650, Rules of the Auditor General - None.

The management letter required by Rule of the Auditor General 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.

YOUTH CRISIS CENTER, INC.

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

For Audit Year 2023-2024

Receipt of City Funds:

	KHA City FY 2023 - 2024 Grant #70661-23	KHA City FY 2023 - 2024 Grant #70562-23	KHA City FY 2022 - 2023 Grant #71870-22	PSG City FY 2023 - 2024 Grant #668551-24	PSG City FY 2023 - 2024 Grant #66853-24	PSG City FY 2022 - 2023 Grant #504/9-E
Award amount	\$ 269,464	\$ 145,833	\$ 161,678	\$ 150,000	\$ 59,300	\$ 59,300
Actual funds received from the city in last audit period	-	-	(141,512)	-	-	(40,207)
Amount received this period	(174,439)	(143,593)	(17,417)	(109,958)	(55,275)	(12,883)
Amounts forfeited	-	-	-	-	-	-
Amount remaining	<u>\$ 95,025</u>	<u>\$ 2,240</u>	<u>\$ 2,749</u>	<u>\$ 40,042</u>	<u>\$ 4,025</u>	<u>\$ 6,210</u>

Expenditures of City Funds:

	<u>(Unaudited) Original Budget</u>	<u>Actual August 1, 2023 - May 31, 2024</u>	<u>Remaining Balance</u>
KHA City FY 2023 - 2024 Grant #70661-23 - \$269,464			
	<u>Item</u>		
Salaries and wages	\$ 220,776	\$ 133,176	\$ 87,600
Assistance to participants	4,800	-	4,800
Office expenses	2,801	2,801	-
Travel	2,480	176	2,304
Insurance	25,718	25,718	-
Allocated management & general	12,889	12,568	321
Total	<u>\$ 269,464</u>	<u>\$ 174,439</u>	<u>\$ 95,025</u>

	<u>(Unaudited) Original Budget</u>	<u>Actual August 1, 2023 - May 31, 2024</u>	<u>Remaining Balance</u>
KHA City FY 2023 - 2024 Grant #70562-23 - \$145,833			
	<u>Item</u>		
Salaries and benefits	114,250	112,133	2,117
Utilities	26,000	26,000	-
Allocated management & general	5,583	5,460	123
Total	<u>\$ 145,833</u>	<u>\$ 143,593</u>	<u>\$ 2,240</u>

	<u>(Unaudited) Original Budget</u>	<u>Actual August 1, 2022 - June 30, 2023</u>	<u>Actual July 1, 2023 - July 31, 2023</u>	<u>Remaining Balance</u>
KHA City FY 2022 - 2023 Grant #71870-22 - \$161,678				
	<u>Item</u>			
Salaries and benefits	\$ 161,041	\$ 141,512	\$ 16,780	\$ 2,749
Supplies	637	-	637	-
Total	<u>\$ 161,678</u>	<u>\$ 141,512</u>	<u>\$ 17,417</u>	<u>\$ 2,749</u>

YOUTH CRISIS CENTER, INC.

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

		<u>(Unaudited) Original Budget</u>	<u>Actual October 1, 2023 - June 30, 2024</u>	<u>Remaining Balance</u>
PSG City FY 2023 - 2024 Grant #668551-24 - \$150,000				
	<u>Item</u>			
	Salaries and wages	\$ 130,780	\$ 95,543	\$ 35,237
	Benefits	10,005	7,504	2,501
	Operating - food	9,215	6,911	2,304
	Total	<u>\$ 150,000</u>	<u>\$ 109,958</u>	<u>\$ 40,042</u>

		<u>(Unaudited) Original Budget</u>	<u>Actual July 1, 2023 - July 31, 2023</u>	<u>Remaining Balance</u>
PSG City FY 2023 - 2024 Grant #66853-24 - \$59,300				
	<u>Item</u>			
	Utilities	\$ 12,500	\$ 9,375	\$ 3,125
	Direct client expenses - rent	43,200	43,200	-
	Direct client expenses - food	3,600	2,700	900
	Total	<u>\$ 59,300</u>	<u>\$ 55,275</u>	<u>\$ 4,025</u>

		<u>(Unaudited) Original Budget</u>	<u>Actual October 1, 2022 - June 30, 2023</u>	<u>Actual July 1, 2023 - September 30, 2023</u>	<u>Remaining Balance</u>
PSG City FY 2022 - 2023 Grant #504/9-E - \$59,300					
	<u>Item</u>				
	Salaries and wages	\$ 59,300	\$ 40,207	\$ 12,883	\$ 6,210
	Total	<u>\$ 59,300</u>	<u>\$ 40,207</u>	<u>\$ 12,883</u>	<u>\$ 6,210</u>

YOUTH CRISIS CENTER, INC.

SCHEDULE I: SUMMARY OF COMBINED STATEMENTS OF FINANCIAL POSITION JUNE 30, 2024 AND 2023

	2024			
	Youth Crisis Center	YCCP	Elimination	Combined
ASSETS				
Cash and cash equivalents	\$ 185,288	\$ 1,199	\$ -	\$ 186,487
Investments	559,474	-	-	559,474
Accounts and grants receivable - net	741,887	-	-	741,887
Prepaid expenses and other assets	27,750	-	-	27,750
Property and equipment - net	563,575	5,329,707	-	5,893,282
Total Assets	\$ 2,077,974	\$ 5,330,906	\$ -	\$ 7,408,880
LIABILITIES AND NET ASSETS				
Accounts payable	\$ 194,148	\$ -	\$ -	\$ 194,148
Accrued expenses and other liabilities	3,226	-	-	3,226
Long term debt	53,748	2,380,900	-	2,434,648
Total Liabilities	251,122	2,380,900	-	2,632,022
Net Assets:				
Net assets without donor restrictions	1,667,269	2,395,006	-	4,062,275
Net assets with donor restrictions	159,583	555,000	-	714,583
Total Net Assets	1,826,852	2,950,006	-	4,776,858
Total Liabilities and Net Assets	\$ 2,077,974	\$ 5,330,906	\$ -	\$ 7,408,880

See independent auditors' report.

YOUTH CRISIS CENTER, INC.

SCHEDULE I: SUMMARY OF COMBINING STATEMENTS OF FINANCIAL POSITION JUNE 30, 2024 AND 2023

	2023			
	Youth Crisis Center	YCCP	Elimination	Combined
ASSETS				
Cash and cash equivalents	\$ 826,281	\$ 38,137	\$ -	\$ 864,418
Investments	371,711	-	-	371,711
Accounts and grants receivable - net	676,499	18,598	(18,598)	676,499
Prepaid expenses and other assets	18,394	-	-	18,394
Property and equipment - net	638,284	5,526,722	-	6,165,006
Due from related party	-	18,000	(18,000)	-
Total Assets	\$ 2,531,169	\$ 5,601,457	\$ (36,598)	\$ 8,096,028
LIABILITIES AND NET ASSETS				
Accounts payable	\$ 111,359	\$ -	\$ (18,598)	\$ 92,761
Accrued expenses and other liabilities	265,012	-	-	265,012
Long term debt	38,440	2,380,900	-	2,419,340
Due to related party	18,000	-	(18,000)	-
Total Liabilities	432,811	2,380,900	(36,598)	2,777,113
Net Assets:				
Net assets without donor restrictions	1,957,358	2,665,557	-	4,622,915
Net assets with donor restrictions	141,000	555,000	-	696,000
Total Net Assets	2,098,358	3,220,557	-	5,318,915
Total Liabilities and Net Assets	\$ 2,531,169	\$ 5,601,457	\$ (36,598)	\$ 8,096,028

See independent auditors' report.

YOUTH CRISIS CENTER, INC.

**SCHEDULE II: SUMMARY OF COMBINING STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023**

	2024			
	<u>Youth Crisis Center</u>	<u>YCCP</u>	<u>Elimination</u>	<u>Combined</u>
CHANGES NET ASSETS WITHOUT DONOR RESTRICTIONS				
Revenues and gains:				
Government grants and contracts	\$ 4,585,325	\$ -	\$ -	\$ 4,585,325
Outpatient services	298,482	-	-	298,482
Contributions and grants	717,367	-	(223,176)	494,191
United Way contracts	30,219	-	-	30,219
Investment gain (loss), net	51,280	-	-	51,280
Rental and other income	42,147	186,043	(223,176)	5,014
Total support and revenue without donor restrictions	<u>5,724,820</u>	<u>186,043</u>	<u>(446,352)</u>	<u>5,464,511</u>
Expenses and losses:				
Program Services:				
Residential services	1,949,723	184,784	(181,474)	1,953,033
Nonresidential services	918,587	87,098	(85,125)	920,559
SNAP services	457,439	43,368	(42,434)	458,374
TSV services	140,777	13,371	(12,824)	141,324
House of Hope	570,028	54,040	(52,900)	571,168
Outpatient services	585,780	55,568	(54,037)	587,310
SNAP Fatherhood	60,861	5,794	(5,414)	61,241
Bright Beginnings	132,442	12,571	(12,144)	132,869
Total program services	<u>4,815,637</u>	<u>456,594</u>	<u>(446,352)</u>	<u>4,825,878</u>
Supporting Services:				
Administrative and general	788,808	-	-	788,808
Fundraising	410,464	-	-	410,464
Total supporting services	<u>1,199,272</u>	<u>-</u>	<u>-</u>	<u>1,199,272</u>
Total expenses and losses	<u>6,014,909</u>	<u>456,594</u>	<u>(446,352)</u>	<u>6,025,151</u>
(Decrease) increase in net assets without donor restrictions	<u>(290,089)</u>	<u>(270,551)</u>	<u>-</u>	<u>(560,640)</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Contributions and grants	18,583	-	-	18,583
Total restricted revenues, gains and other support	<u>18,583</u>	<u>-</u>	<u>-</u>	<u>18,583</u>
Increase (decrease) in net assets with donor restrictions	<u>18,583</u>	<u>-</u>	<u>-</u>	<u>18,583</u>
Total increase (decrease) in net assets	<u>(271,506)</u>	<u>(270,551)</u>	<u>-</u>	<u>(542,057)</u>
NET ASSETS - BEGINNING OF YEAR	<u>2,098,358</u>	<u>3,220,557</u>	<u>-</u>	<u>5,318,915</u>
NET ASSETS - END OF YEAR	<u>\$ 1,826,852</u>	<u>\$ 2,950,006</u>	<u>\$ -</u>	<u>\$ 4,776,858</u>

See independent auditors' report.

YOUTH CRISIS CENTER, INC.

SCHEDULE II: SUMMARY OF COMBINING STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2023			
	<u>Youth Crisis Center</u>	<u>YCCP</u>	<u>Elimination</u>	<u>Combined</u>
CHANGES IN UNRESTRICTED NET ASSETS				
Revenues and gains:				
Government grants and contracts	\$ 2,296,942	\$ -	\$ -	\$ 2,296,942
Outpatient services	664,138	-	-	664,138
Contributions and grants	787,430	-	(205,388)	582,042
United Way contracts	126,847	-	-	126,847
Investment gain (loss), net	28,100	140	-	28,240
Rental and other income	29,839	223,176	(223,176)	29,839
Employee Retention Credit income	773,660	-	-	773,660
Total support and revenue without donor restrictions	<u>4,706,956</u>	<u>223,316</u>	<u>(428,564)</u>	<u>4,501,708</u>
Net assets released from restriction	<u>65,250</u>	<u>-</u>	<u>-</u>	<u>65,250</u>
Total support and revenue without donor restrictions	<u>4,772,206</u>	<u>223,316</u>	<u>(428,564)</u>	<u>4,566,958</u>
Expenses and losses:				
Program Services:				
Residential services	1,687,646	155,453	(227,139)	1,615,960
Nonresidential services	791,316	76,927	(68,570)	799,673
SNAP services	442,999	43,502	(34,285)	452,216
TSV services	228,471	22,950	(12,857)	238,564
House of Hope	294,993	29,118	(21,428)	302,683
Outpatient services	763,792	74,454	(64,285)	773,961
Total program services	<u>4,209,217</u>	<u>402,404</u>	<u>(428,564)</u>	<u>4,183,057</u>
Supporting Services:				
Administrative and general	539,817	-	-	539,817
Fundraising	298,174	-	-	298,174
Total supporting services	<u>837,991</u>	<u>-</u>	<u>-</u>	<u>837,991</u>
Total expenses and losses	<u>5,047,208</u>	<u>402,404</u>	<u>(428,564)</u>	<u>5,021,048</u>
(Decrease) increase in net assets without donor restrictions	<u>(275,002)</u>	<u>(179,088)</u>	<u>-</u>	<u>(454,090)</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS				
Net assets released from restriction	<u>(65,250)</u>	<u>-</u>	<u>-</u>	<u>(65,250)</u>
Increase (decrease) in net assets with donor restrictions	<u>(65,250)</u>	<u>-</u>	<u>-</u>	<u>(65,250)</u>
Total (decrease) in net assets	<u>(340,252)</u>	<u>(179,088)</u>	<u>-</u>	<u>(519,340)</u>
NET ASSETS - BEGINNING OF YEAR	<u>2,438,610</u>	<u>3,399,645</u>	<u>-</u>	<u>5,838,255</u>
NET ASSETS - END OF YEAR	<u>\$ 2,098,358</u>	<u>\$ 3,220,557</u>	<u>\$ -</u>	<u>\$ 5,318,915</u>

See independent auditors' report.