

3RD STREET YOUTH CENTER & CLINIC
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022



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**3RD STREET YOUTH CENTER & CLINIC
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INDEPENDENT AUDITORS' REPORT

Board of Directors
3rd Street Youth Center and Clinic
San Francisco, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of 3rd Street Youth Center & Clinic, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 3rd Street Youth Center and Clinic as of June 30, 2022, and the results of its operations 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 (GAAS). 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 3rd Street Youth Center and Clinic and to meet our other 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 opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 3rd Street Youth Center and Clinic's ability to continue as a going concern for one year after the date 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 GAAS 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 GAAS, 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 3rd Street Youth Center & Clinic'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 3rd Street Youth Center and Clinic'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.



CliftonLarsonAllen LLP

Roseville, California
February 13, 2023

**3RD STREET YOUTH CENTER & CLINIC
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 4,938,824
Accounts Receivable	610,653
Current Portion of Promises to Give	600,000
Prepaid Expenses and Other Assets	36,146
Total Current Assets	6,185,623

NONCURRENT ASSETS

Promises to Give, net of Current Portion	200,000
Property and Equipment, net	59,704
Total Noncurrent Assets	259,704

Total Assets	\$ 6,445,327
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 53,183
Accrued Expenses	231,904
Wages Payable	128,748
Deferred Revenue	603,641
Current Maturities of Capital Lease Obligations	5,326
Total Liabilities	1,022,802

NONCURRENT LIABILITIES

Capital Lease Obligations, net of Current Maturities	28,604
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NET ASSETS

Without Donor Restrictions	3,993,921
With Donor Restrictions	1,400,000
Total Net Assets	5,393,921

Total Liabilities and Net Assets	\$ 6,445,327
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**3RD STREET YOUTH CENTER & CLINIC
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Government Grants	\$ 5,737,315	\$ -	\$ 5,737,315
Contributions	785,746	1,300,000	2,085,746
Net Assets Released from Restrictions	750,000	(750,000)	-
Total Revenue and Support	7,273,061	550,000	7,823,061
EXPENSES			
Program Services Expenses:			
Housing Services Program	4,519,299	-	4,519,299
Education and Employment Services Program	73,414	-	73,414
Health Services Program	792,834	-	792,834
Total Program Services Expense	5,385,547	-	5,385,547
Supporting Services Expenses:			
Fundraising Expenses	86,802	-	86,802
Management and General Expenses	706,099	-	706,099
Total Supporting Services Expense	792,901	-	792,901
Total Expenses	6,178,448	-	6,178,448
CHANGE IN NET ASSETS	1,094,613	550,000	1,644,613
Net Assets - Beginning of Year	2,899,308	850,000	3,749,308
NET ASSETS - END OF YEAR	\$ 3,993,921	\$ 1,400,000	\$ 5,393,921

**3RD STREET YOUTH CENTER & CLINIC
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	Program Services				Supporting Services			Total Expenses
	Housing Services	Education and Employment Services	Health Services	Total Program Services	Fundraising	Management and General	Total Supporting Services	
Payroll and Benefits	\$ 2,205,514	\$ 38,901	\$ 521,343	\$ 2,765,758	\$ -	\$ 191,575	\$ 191,575	\$ 2,957,333
Contractors and Consultants	41,493	-	31,116	72,609	86,802	314,230	401,032	473,641
Facilities	1,377,955	125	10,849	1,388,929	-	57,796	57,796	1,446,725
Stipends	71,781	23,410	80,578	175,769	-	-	-	175,769
Food Supplies	364,716	2,155	31,940	398,811	-	4,092	4,092	402,903
Insurance	39,425	-	-	39,425	-	58,209	58,209	97,634
Telecommunications	19,198	-	5,320	24,518	-	5,951	5,951	30,469
Office Supplies	6,398	8	897	7,303	-	2,165	2,165	9,468
Repairs and Maintenance	4,312	-	-	4,312	-	3,099	3,099	7,411
Technology and Software	5	326	1,365	1,696	-	18,536	18,536	20,232
Training and Development	39,735	3,755	7,703	51,193	-	-	-	51,193
Travel and Transportation	15,408	-	33	15,441	-	303	303	15,744
Miscellaneous Expenses	321,166	4,734	101,690	427,590	-	50,143	50,143	477,733
Depreciation Expense	12,193	-	-	12,193	-	-	-	12,193
Total Expenses Included in the Expense Section of the Statement of Activities	\$ 4,519,299	\$ 73,414	\$ 792,834	\$ 5,385,547	\$ 86,802	\$ 706,099	\$ 792,901	\$ 6,178,448

**3RD STREET YOUTH CENTER & CLINIC
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	\$ 1,644,613
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation Expense	12,193
Changes in Operating Assets and Liabilities:	
Accounts Receivable	417,018
Pledges Receivable	50,000
Other Receivables	123,984
Prepaid Expenses	735
Accounts Payable	12,888
Accrued Expenses	(172,902)
Wages Payable	46,723
Deferred Revenue	346,716
Net Cash Provided by Operating Activities	<u>2,481,968</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Cash Paid for Equipment	(10,000)
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal Payments on Capital Lease Obligations	<u>(4,413)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,467,555
Cash and Cash Equivalents - Beginning of Year	<u>2,471,269</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 4,938,824</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Cash Paid for Interest	<u><u>\$ 2,753</u></u>
SUPPLEMENTAL SCHEDULE OF NONCASH FINANCING ACTIVITIES	
Acquisition of Equipment	\$ 48,343
Less: Amount Financed	<u>38,343</u>
Cash Paid for Equipment	<u><u>\$ 10,000</u></u>

**3RD STREET YOUTH CENTER & CLINIC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following items comprise the significant accounting policies and other information of 3rd Street Youth Center & Clinic (the Organization). These policies reflect industry practices and conform to accounting principles generally accepted in the United States of America.

Organization

3rd Street Youth Center & Clinic is a multi-service youth health and wellness center for young people to improve their health, gain education, obtain employment and housing, and provide them with the political context and leadership skills needed to become self-advocates and stewards of social justice. The Organization was incorporated as a nonprofit organization in California on March 19, 2015. Effective July 1, 2020, 3rd Street Youth Center & Clinic separated from its fiscal sponsor and began operations as a separate entity.

The Organization offers a comprehensive suite of holistic services that include:

- A full-service primary health care clinic that offers free youth physicals, referrals for specialists, treatment for sexually-transmitted infections (STI), rapid HIV testing/counseling, and pregnancy testing/counseling.
- Individual, family, and group therapy, and clinical case management.
- Housing Services, including housing-focused case management, rapid re-housing, problem-solving support, and access into San Francisco's Coordinated Entry System.
- Lower Polk Transition-Age Youth Navigation Center - a homeless shelter for (18-27 years age group) young people experiencing homelessness.
- 3rd StrEATS - a food pantry/community-supported agriculture (CSA) program that gives young people free and fresh organic produce and food twice a week through partnerships with Imperfect Produce and the San Francisco Produce Market.
- HealthCore - a healthcare-focused workforce development program that prepares transition-age (17 years and older) youth for careers in allied health.
- 3rd Street Leadership Academy – a program where participants study health challenges and opportunities in the neighborhood, prioritize areas of concern, develop action plans, and connect with grassroots activists and public officials to effect change.
- Youth Outreach Squad – a program wherein youth (aged 12-16) learn about health and wellness, and create health-focused outreach campaigns to share with their peers.
- Summer Health Education Program - held over the summer months, a program wherein young people learn how to make informed choices about their health and the relationship among poverty, race, and chronic disease.

3RD STREET YOUTH CENTER & CLINIC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The Organization prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation

The Organization follows the recommendations of the Financial Accounting Standards Board (FASB). The FASB establishes standards for financial reporting by nonprofit organizations and requires that resources be classified for accounting and reporting purposes into two net asset categories according to externally imposed restrictions. A description of the two net asset categories is as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is 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 and reported in the consolidated statements of activities as Net Assets Released from Restrictions.

Expenses are reported as decreases in net assets. Gains and losses on other assets or liabilities are reported as increases or decreases in net assets without restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled or the stipulated time period has elapsed) are reported as revenue of the net asset without restrictions class.

As of and for the year ended June 30, 2022, the Organization had \$500,000 in net assets restricted by donors for the purchase of a building, and \$900,000 in net assets restricted by donors for use in the Organization's 2023 operations.

3RD STREET YOUTH CENTER & CLINIC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments purchased with a maturity of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable consists primarily of noninterest-bearing amounts due for program services provided and are carried at the original billing amount less an estimate for uncollectible receivables determined by management based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. At June 30, 2022, management has determined that no allowance for uncollectible receivables is necessary.

Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. Management has determined, based on these estimates, that the fair value of unconditional promises to give expected to be collected in future years does not differ materially from the net realizable value. An estimate for uncollectible promises to give is determined by management based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectible. At June 30, 2022, management has determined that no allowance for uncollectible promises to give is necessary.

Property and Equipment

Additions to property and equipment over \$2,500 are recorded at cost or, if donated, at fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets or, in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed as incurred.

**3RD STREET YOUTH CENTER & CLINIC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment (Continued)

Management reviews the carrying value of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. During the year ended June 30, 2022, there were no indicators of asset impairment.

Deferred Revenue

In July 2020, the Organization entered into a contract with a grantor to provide housing services to college-aged youth. The Organization received funding totaling \$325,000 during the fiscal year to provide services. Under the conditions of the contract, the Organization must return unspent funds to the grantor at the end of each grant year, or the funds may be carried forward to future years under the grant to further the objectives of the project. For the year ended June 30, 2022, the Organization recognized revenue under the contract of \$236,111, which is included as government grants revenue on the statement of activities and changes in net assets, and received approval to carry forward funds totaling \$345,814, which is included as deferred revenue on the statement of financial position.

In December 2021, the Organization entered into a contract with a grantor to provide housing services to individuals eligible under the Emergency Housing Voucher program. The Organization received funding totaling \$163,750 during the fiscal year to provide services. Under the conditions of the contract, the Organization must return unspent funds to the grantor at the end of the grant period, or the funds may be carried forward to future years under the grant to carry out services. For the year ended June 30, 2022, the Organization recognized \$-0- in revenue under the contract and received approval to carry forward funds totaling \$163,750, which is included as deferred revenue on the statement of financial position.

In June 2021, the Organization entered into a contract with a grantor to provide housing services to Transition Age youth. The Organization received funding totaling \$818,056 during the fiscal year to provide services. Under the conditions of the contract, the Organization must return unspent funds to the grantor at the end of each grant year, or the funds may be carried forward to future years under the grant to further the objectives of the project. For the year ended June 30, 2022, the Organization recognized revenue under the contract of \$723,979, which is included as government grants revenue on the statement of activities and changes in net assets, and received approval to carry forward funds totaling \$94,077, which is included as deferred revenue on the statement of financial position.

3RD STREET YOUTH CENTER & CLINIC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition

Revenue under cost-reimbursable grants is recognized in the same period that the associated costs are recognized. Payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related expenditures are incurred. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

Under applicable laws and regulations, the Organization has been determined to be exempt from federal and California income taxes as an organization described in Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the related California Revenue and Taxation Code. Accordingly, no provision for income taxes has been recorded in these financial statements.

Uncertain Tax Positions

Accounting guidance issued by the Financial Accounting Standards Board (FASB) prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more likely than not to be sustained upon examination by taxing authorities. The Organization did not have unrecognized tax benefits as of June 30, 2022, and does not expect this to change significantly over the next twelve months.

Concentrations

Credit Risk

Financial instruments which potentially subject the Organization to concentrations of credit risk consist primarily of cash, revenue, and accounts receivable.

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash deposits.

Grant Revenue and Receivables

Revenue from three grantors made up 71% of revenue for the year ended June 30, 2022. Receivables from three grantors made up 86% of accounts receivable as of June 30, 2022.

**3RD STREET YOUTH CENTER & CLINIC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

We have evaluated subsequent events through February 13, 2023, the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

The Organization strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures.

The following table reflects the Organization's financial assets as of June 30, 2022, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position because of contractual restrictions or internal board designations. Amounts not available to meet general expenditures within one year may also include net assets with donor restrictions.

Financial Assets at Year End:	
Cash and Cash Equivalents	\$ 4,938,824
Accounts Receivable	610,653
Current Portion of Promises to Give	<u>600,000</u>
Total Financial Assets	6,149,477
Less: Amounts Not Available to be Used Within One Year	
Restrictions by Donor with Time Restrictions	<u>(300,000)</u>
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	<u><u>\$ 5,849,477</u></u>

NOTE 3 PROMISES TO GIVE

Unconditional promises to give are estimated to be collected as follows at June 30, 2022:

<u>Year Ended June 30,</u>	<u>Amount</u>
2023	\$ 600,000
2024	<u>200,000</u>
Total Promises to Give	<u><u>\$ 800,000</u></u>

At June 30, 2022, two donors accounted for 100% of total promises to give.

**3RD STREET YOUTH CENTER & CLINIC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment consists of the following at June 30, 2022:

	<u>Amount</u>
Leasehold Improvements	\$ 25,514
Vehicles	48,343
Subtotal	<u>73,857</u>
Less: Accumulated Depreciation	14,153
Total Property and Equipment, net	<u><u>\$ 59,704</u></u>

Depreciation expense for the year ended June 30, 2022 totaled \$12,193.

NOTE 5 LEASES

The Organization leases various locations under operating lease agreements that expire between February 2030 and May 2030, and a vehicle under a capital lease that expires in October 2027.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Capital Leases</u>	<u>Operating Leases</u>
2023	\$ 7,817	\$ 11,400
2024	7,817	11,400
2025	7,817	11,400
2026	7,817	11,400
2027	7,817	10,000
Thereafter	<u>2,603</u>	<u>8,750</u>
Total Minimum Lease Payments	41,688	<u>\$ 64,350</u>
Less: Amount Representing Interest	<u>7,758</u>	
Capital Lease Obligation	33,930	
Current Maturities of Capital Lease Obligation	<u>5,326</u>	
Capital Lease Obligation, net of Current Maturities	<u><u>\$ 28,604</u></u>	

Rental expense for the year ended June 30, 2022 totaled \$43,080.

Leased property under capital leases at June 30, 2022 includes:

	<u>Amount</u>
Vehicles	\$ 48,343
Less: Accumulated Depreciation	7,090
Total	<u><u>\$ 41,253</u></u>

**3RD STREET YOUTH CENTER & CLINIC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 RISKS AND UNCERTAINTIES

In the ordinary course of its operations, the Organization may be involved in various claims and litigations. In the opinion of management, there are currently no existing matters which are expected to have a material adverse effect on the financial position or operating results of the Organization.



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