

**Audited Financial Statements
and Supplementary Information**



June 30, 2023 and 2022

Quigley & Miron

1736 Family Crisis Center
Audited Financial Statements and Supplementary Information
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June 30, 2023 and 2022

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Independent Auditor's Report

Board of Directors
1736 Family Crisis Center
Los Angeles, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of 1736 Family Crisis Center (Center), a nonprofit organization, which comprise the statement of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the year 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 the Center as of June 30, 2023 and 2022, and the changes in its net assets and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Center 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 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 the Center's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 the Center’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 the Center’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.

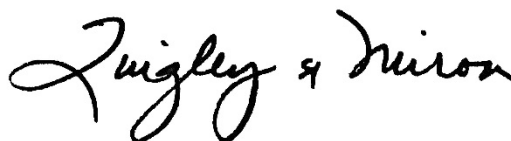
Other Matter

Required Supplementary Information

Our audit was 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 the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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 report dated March 21, 2024, on our consideration of the Center's internal control over financial reporting, and 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 the 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 Center’s internal control over financial reporting and compliance.



**1736 Family Crisis Center
Statements of Financial Position
June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Assets		
Cash and cash equivalents	\$ 2,850,495	\$ 3,512,480
Investments—Note 4	171,954	163,311
Government grants receivable—Note 5	3,343,381	3,532,209
Grants and contributions receivable	46,904	37,758
Prepaid expenses and other assets	404,079	514,361
Operating lease right-of-use asset—Note 6	436,192	
Buildings and land leases—Note 7	1,212,970	1,530,613
Property and equipment		
Land	1,281,807	1,281,807
Building	833,627	833,627
Leasehold improvements	2,237,569	2,237,569
Furniture, fixtures and equipment	1,165,420	1,165,420
Less accumulated depreciation and amortization	<u>(2,708,073)</u>	<u>(2,568,461)</u>
Property and Equipment, Net	2,810,350	2,949,962
Total Assets	<u>\$ 11,276,325</u>	<u>\$ 12,240,694</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 192,113	\$ 104,179
Payroll and related liabilities	2,011,319	2,550,824
Grant advances—Note 8	1,181,133	1,214,038
Operating lease liability—Note 6	450,868	
Notes payable—Note 9	<u>901,345</u>	<u>950,009</u>
Total Liabilities	4,736,778	4,819,050
Net Assets		
Without donor restrictions—Note 11	4,578,143	5,062,993
With donor restrictions—Note 12	<u>1,961,404</u>	<u>2,358,651</u>
Total Net Assets	6,539,547	7,421,644
Total Liabilities and Net Assets	<u>\$ 11,276,325</u>	<u>\$ 12,240,694</u>

See notes to financial statements.

1736 Family Crisis Center
Statement of Activities
Year Ended June 30, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating Activities			
Public Support and Revenue			
Government grants	\$ 15,870,598	\$	\$ 15,870,598
Individual contributions	187,148		187,148
Community and service club contributions	61,587		61,587
Foundation grants and corporate contributions	238,691	91,904	330,595
In-kind contributions—Note 15	397,981		397,981
Net assets released from restrictions	489,151	(489,151)	
Total Public Support and Revenue	17,245,156	(397,247)	16,847,909
Expenses			
Program services	16,106,931		16,106,931
Supporting services			
Management and general	1,552,897		1,552,897
Resource development	78,821		78,821
Total Expenses	17,738,649		17,738,649
Change in Net Assets From Operations	(493,493)	(397,247)	(890,740)
Nonoperating Activities			
Investment return, net—Note 4	8,643		8,643
Total Nonoperating Activities	8,643		8,643
Change in Net Assets	(484,850)	(397,247)	(882,097)
Net Assets at Beginning of Year	5,062,993	2,358,651	7,421,644
Net Assets at End of Year	\$ 4,578,143	\$ 1,961,404	\$ 6,539,547

See notes to financial statements.

1736 Family Crisis Center
Statement of Activities
Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating Activities			
Public Support and Revenue			
Government grants	\$ 15,183,396	\$	\$ 15,183,396
Individual contributions	177,102	37,758	214,860
Community and service club contributions	5,712		5,712
Foundation grants and corporate contributions	228,059		228,059
In-kind contributions—Note 15	641,323	225,929	867,252
Net assets released from restrictions	239,377	(239,377)	
Total Public Support and Revenue	16,474,969	24,310	16,499,279
Expenses			
Program services	14,604,257		14,604,257
Supporting services			
Management and general	1,788,678		1,788,678
Resource development	249,273		249,273
Total Expenses	16,642,208		16,642,208
Change in Net Assets From Operations	(167,239)	24,310	(142,929)
Nonoperating Activities			
Investment return, net—Note 4	(23,889)		(23,889)
Total Nonoperating Activities	(23,889)		(23,889)
Change in Net Assets	(191,128)	24,310	(166,818)
Net Assets at Beginning of Year	5,254,121	2,334,341	7,588,462
Net Assets at End of Year	\$ 5,062,993	\$ 2,358,651	\$ 7,421,644

See notes to financial statements.

1736 Family Crisis Center
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services				Supportive Services			Total
	Domestic Violence Shelters and Services	Runaway and Homeless Youth Shelter Services	Education, Family Source Center, and Mental Health Services	Housing Services for Veterans and Crime Victims	Total Program Services	Management and General	Resource Development	
Expenses								
Salaries	\$ 3,507,010	\$ 153,979	\$ 399,494	\$ 1,980,284	\$ 6,040,767	\$ 397,895	\$ 26,189	\$ 6,464,851
Payroll taxes and fringe benefits	1,297,594	56,972	147,813	732,705	2,235,084	144,023	9,690	2,388,797
Supplies for shelter/counseling operations	785,491	8,659	18,374	3,798,067	4,610,591		2,382	4,612,973
Rent, parking, and occupancy	730,436	868	96,085	227,140	1,054,529	134,749	5,604	1,194,882
Professional services	363,216		53,744	38,424	455,384	464,422	1,394	921,200
Maintenance and repairs	525,099	28,106	26,865	121,150	701,220	3,636	1,520	706,376
Office supplies	169,476	2,197	38,146	109,398	319,217	126,044	8,700	453,961
Insurance	133,047	5,324	15,175	68,453	221,999	39,284	4,650	265,933
Telephone	107,435	3,658	17,864	67,034	195,991	15,064	1,170	212,225
Depreciation and amortization						139,612		139,612
Utilities	87,682	3,063	5,469	14,301	110,515			110,515
Interest						65,261		65,261
Conferences and training	17,292	5,060	12,117	18,953	53,422	2,880	3,828	60,130
Fees and licenses	21,519	6,803	13,922	1,964	44,208	11,407	4,284	59,899
Equipment lease/rental	27,210	109	11,053	18,238	56,610	1,694	362	58,666
Postage	3,007	19	592	1,084	4,702	1,681	6,804	13,187
Bank fees						4,234		4,234
Printing	598		491	571	1,660	11	2,244	3,915
Dues and subscriptions	980		52		1,032	1,000		2,032
Total Expenses	\$ 7,777,092	\$ 274,817	\$ 857,256	\$ 7,197,766	\$ 16,106,931	\$ 1,552,897	\$ 78,821	\$ 17,738,649

* Community-Based Education and Mental Health Therapy Services include a range of counseling and other mental health services, job development, case management, legal aid, rental assistance, services; these services benefit clients of the Domestic Violence Shelters, the Runaway and Homeless Youth Shelter, and the 1736 Family Crisis Community Service Centers, as well as the children, and families of the general public, including military veterans.

See notes to financial statements.

1736 Family Crisis Center
Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services				Supportive Services			Total
	Domestic Violence Shelters and Services	Runaway and Homeless Youth Shelter Services	Education, Family Source Center, and Mental Health Services	Housing Services for Veterans and Crime Victims	Total Program Services	Management and General	Resource Development	
Expenses								
Salaries	\$ 3,587,839	\$ 204,844	\$ 509,197	\$ 1,637,554	\$ 5,939,434	\$ 369,671	\$ 144,745	\$ 6,453,850
Payroll taxes and fringe benefits	1,342,318	76,131	189,246	608,605	2,216,300	137,390	53,795	2,407,485
Supplies for shelter/counseling operations	796,778	12,092	98,121	2,841,523	3,748,514	350		3,748,864
Rent, parking, and occupancy	427,765	1,797	368,479	178,490	976,531	175,713	10,332	1,162,576
Professional services	99,581		150,741	5,441	255,763	761,444	1,597	1,018,804
Maintenance and repairs	399,070	23,636	14,199	66,566	503,471	4,961	1,904	510,336
Office supplies	183,352	1,964	78,061	100,529	363,906	78,524	9,572	452,002
Insurance	120,958	6,241	17,992	52,559	197,750	22,185	4,475	224,410
Telephone	98,140	4,022	21,229	54,687	178,078	22,507	2,212	202,797
Depreciation and amortization						139,611		139,611
Utilities	64,598	3,056	6,731	8,102	82,487	92		82,579
Interest						36,993		36,993
Conferences and training	16,650	1,099	15,073	6,946	39,768	1,662	13,519	54,949
Fees and licenses	11,560	1,289	19,920	7,316	40,085	18,531	4,179	62,795
Equipment lease/rental	25,521	1,188	12,603	15,386	54,698	4,851	760	60,309
Postage	2,645	5	574	1,113	4,337	1,691	2,161	8,189
Bank fees						11,467	15	11,482
Printing	1,061	33	408	590	2,092	35	7	2,134
Dues and subscriptions	858		106	79	1,043	1,000		2,043
Total Expenses	\$ 7,178,694	\$ 337,397	\$ 1,502,680	\$ 5,585,486	\$ 14,604,257	\$ 1,788,678	\$ 249,273	\$ 16,642,208

* Community-Based Education and Mental Health Therapy Services include a range of counseling and other mental health services, job development, case management, legal aid, rental assistance, services; these services benefit clients of the Domestic Violence Shelters, the Runaway and Homeless Youth Shelter, and the 1736 Family Crisis Community Service Centers, as well as the children, and families of the general public, including military veterans.

See notes to financial statements.

**1736 Family Crisis Center
Statements of Cash Flows
Years Ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Cash Flows from Operating Activities		
Change in net assets	\$ (882,097)	\$ (166,818)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	139,612	139,611
In-kind building and land leases contribution		(445,189)
Noncash lease expenses	(436,192)	
Investment (gains) losses	(8,643)	56,633
Changes in operating assets and liabilities:		
Government grants receivable	188,828	(429,597)
Grants and contributions receivable	(9,146)	12,613
Prepaid expenses and other assets	110,282	(26,121)
Accounts payable and accrued expenses	87,934	(288,975)
Payroll and related liabilities	(539,505)	176,089
Grant advances	(32,905)	295,252
Operating lease liability	450,868	
In-kind buildings and land leases	317,643	308,266
Net Cash Used in Operating Activities	(613,321)	(368,236)
Cash Flows from Financing Activities		
Proceeds from notes payable	500,000	847,183
Repayment of notes payable	(548,664)	(893,899)
Net Cash Used in Financing Activities	(48,664)	(46,716)
Increase (Decrease) in Cash and Cash Equivalents	(661,985)	(414,952)
Cash and Cash Equivalents at Beginning of Year	3,512,480	3,927,432
Cash and Cash Equivalents at End of Year	<u>\$ 2,850,495</u>	<u>\$ 3,512,480</u>
Supplementary Disclosures		
Cash paid for interest	<u>\$ 65,261</u>	<u>\$ 36,993</u>
Cash paid for taxes	<u>\$</u>	<u>\$</u>

See notes to financial statements.

1736 Family Crisis Center
Notes to Financial Statements
June 30, 2023 and 2022

Note 1—Organization

Organization—1736 Family Crisis Center (Center) is a 501(c)(3) nonprofit organization dedicated to serving vulnerable community members in Los Angeles and Orange Counties, and surrounding areas. Its mission is comprehensively to help children, women, men, and families through crises, including domestic violence, sexual assault, homelessness, joblessness, poverty, human trafficking, suicide ideation and attempts, addiction, post-traumatic stress, and emotional and life-survival challenges, thereby improving their prospects for long-term housing, psychological wellness, financial stability, and success. In FY2023, the Center served 9,594 children and adults through in-depth residential and nonresidential programs. The Center is funded by public and private sectors, including several departments of the United States federal government, the State of California, the County of Los Angeles, the County of Orange, the City of Los Angeles, municipalities, foundations, corporations, clubs and service organizations, churches, community groups, and individuals.

Background

Overview—1736 Family Crisis Center has 17 facilities and service locations throughout Los Angeles and Orange Counties, which house: domestic violence, human trafficking, homeless, and youth shelters; mental health and legal clinics; hotline centers; financial and job/skill training sites; co-located police-response program; homeless outreach/drop-in/service centers for veterans, youth, human trafficking victims, assault and crime victims, and children/adults of all ages who are in dire need; and administration.

The Center began in 1972 as a single emergency youth shelter for runaway children and those experiencing homelessness. Services progressively expanded beyond housing and basic life necessities to include 24-hour emergency and longer-term counseling, suicide intervention, advocacy, life education, educational/occupational support, as well as outreach and networking with schools, hospitals, police, child protection agencies, and community organizations. In 1981, the Center opened its first confidential emergency domestic violence shelter. In 1984, the Center developed Los Angeles County's first—and for nine years, only—confidential transitional domestic violence shelter to give survivors and their children the broad-based counseling, job preparation, life-skills education, and self-confidence tools needed to rebuild safe and independent lives. Thereafter, the Center expanded to additional populations (e.g., family members of homeless veterans and crime victims) and geographical regions throughout Los Angeles and Orange Counties, with a focus on programs such as counseling and family services to help prevent crisis situations. Today, the Center offers comprehensive, trauma-informed care through both residential (approximately 150 beds dependent on family composition) and non-residential services.

Corporation—1736 Family Crisis Center was incorporated as a 501(c)(3) nonprofit in 1986, separate from its parent organization of the previous 14 years (St. Cross Church). Since incorporation, the Center has strategically expanded its programs and geographic footprint to address unmet needs of underserved community populations and neighborhoods.

Executive Management and Staffing—The Center has had one CEO/Executive Director since 1984, Carol Adelfoff, who has provided consistent management and oversight to 24-hour service delivery teams in diverse residential and nonresidential service sites. Under Ms. Adelfoff's direction, the Center has expanded locations and program scope, with routinely high-performance measures on audits, contract compliance (approximately 60 federal, state, county and municipal contracts), administrative and fiscal accountability, program deliverables, and client results. The Center has grown steadily under this leadership from having an annual operating budget of \$184,000 in 1984 to approximately \$15,000,000 at the time of this writing and is recognized as a public policy leader in advocacy for the most vulnerable populations. The Center has a long history of designing and demonstrating best practices and partnering closely with other nonprofit organizations, law enforcement, hospitals, and community/governmental agencies. The Center's service and administrative team consists of approximately 200 full-time and part-time staff (including family law and immigration attorneys, licensed mental health clinicians in fields such as marriage and

1736 Family Crisis Center

Notes to Financial Statements—Continued

Note 1—Organization—Continued

family therapy and social work, job developers, housing specialists, outreach workers, case managers, and diverse specialists providing 24-hour care). Additionally, the Center has approximately 100 volunteers, as well as interns from universities and colleges throughout Southern California who train to become lawyers, mental health professionals, and specialty care providers.

Facilities Detail—1736 Family Crisis Center owns three of the facilities in which it operates, including two shelters and one community clinic building. The Center leases approximately a dozen and co-locates within additional facilities (including those donated) to total 17 locations at this time. One of these locations is within LAPD Harbor Division. The majority of service sites are located in Los Angeles County Supervisorial Districts I, II, and IV; the City of Los Angeles (Council Districts 9, 10, 11, and 15); and the cities of Redondo Beach, Torrance, and Long Beach; an additional location is in the City of Garden Grove, Orange County. 1736 Family Crisis Center holds a number of licenses and operating permits, for example by the State of California as public health facilities, by the State of California as a residential group home for homeless and runaway minors, by the County of Los Angeles as mental health sites, among others. The Center's leased and owned facilities including confidential locations occupy approximately 50,000 square feet.

Program Services

1736 Family Crisis Center's holistic service delivery model is designed around each client's needs and integrates comprehensive, in-house specialty disciplines, including mental health, domestic violence, legal assistance, employment development, shelter/housing services, and case management. Diagnostic and treatment services are provided by and/or under the supervision of licensed mental health professionals, working in collaboration with licensed attorneys and certified counselors or case managers. 24-hour crisis intervention and longer-term care are offered through six residential emergency and transitional shelters serving adult and child victims of violence and other crimes, as well as, homeless, runaway, or abandoned youth ages 10-17. Services are provided in collaboration with community partners, including hospitals and emergency rooms, police departments, child protective services, court system, Veterans Affairs, and nonprofit health and human service providers. The Center's services are provided free of charge and offered in English and Spanish, with other language and cultural services facilitated as needed. 1736 Family Crisis Center's primary programs are highlighted below:

Domestic Violence Shelters and Services

Emergency and Transitional Shelter—The Center operates four confidentially-located shelters offering approximately 130 beds (depending on family composition and the number of cribs and beds needed for a family) for domestic violence and human trafficking survivors and their children (boys and girls from birth to 17 years). The shelters offer emergency and transitional stage care to children and adults fleeing chaotic and volatile homes, and/or dangers from life on the streets. They also serve those who are further along in their recovery and path to independence. Program activities are designed to help survivors overcome domestic violence or human trafficking's devastating effects and other difficulties impair personal and family functioning, in order to promote self-sufficiency. Center shelters operate 24-hours per day and 7 days per week and can be reached any time of the night or day through five crisis/suicide hotlines.

Comprehensive services for adult shelter clients include case management, individual and peer-group counseling, legal assistance, life skills training, parenting education and role-modeling, job development and placement, financial empowerment, 24-hour advocacy and protection, and referrals for medical care, substance abuse rehabilitation, permanent housing, and various specialty services. Children in the shelters receive school enrollment/re-enrollment services, age-appropriate counseling and therapy, therapeutic free play, recreational activities, tutoring, and creative therapies such as art, movement, and journaling to enhance their social and emotional development and to facilitate recovery from severe traumas they have witnessed and experienced. The Center recognizes that violence escalates statistically during pregnancy and, accordingly, welcomes

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 1—Organization—Continued

pregnant women into the shelters, making accommodations and celebrating the birth of many newborns who otherwise would have been born into violent homes. The Center's unique intake policies allow for survivors' adolescent children, whether male or female, to be sheltered. Both supervisors and front-line workers specialize in teen development and behavior, allowing the Center to house older teenage boys, who by policy, are often excluded from other domestic violence shelters nationwide. Shelter graduates often participate in the Center's aftercare program to ensure continued progress and volunteer at the Center to support other participants in the Center's prevention and treatment programs.

DART Program with LAPD—As part of the *Los Angeles Police Department's Domestic Abuse Response Team (DART)* program, the Center's advocates are stationed at LAPD Harbor Division. DART Advocates work with officers to provide ride-along, on-scene crisis response in homes and hospitals to victims of domestic violence (and their children) as well as providing regular training in domestic violence education and response to officers during Roll Call and at other times throughout the year. During on-scene response, DART Advocates educate victims about their rights and available services, provide immediate access to safe, confidential shelter as requested, and link victims and their children to legal, counseling, and other life-saving programs offered by The Center, other domestic violence agencies, and community partners such as the *Victim's Compensation Program*.

Bridge Housing for Women Experiencing Homelessness—In September 2020, the Center opened its sixth shelter, the #SheDoes Haven Bridge Home in close collaboration with City of Los Angeles Leadership for women experiencing homelessness. Located in Los Angeles Council District 10, the Bridge Home is a model program constructed from container housing to provide up to 15 participants at a time with 24-hour shelter, food, security, and offers clients comprehensive case management, counseling, mental health care, and long-term housing assistance.

Runaway and Homeless Youth Shelter and Services

The Center's *Everychild Foundation Emergency Shelter and Youth Program* is a six-bed state-licensed shelter that offers comprehensive and confidential services to runaway, homeless, and abandoned girls and boys ages 10 through 17. It is one of a very few emergency shelters in LA County that accepts homeless youth directly from the streets, including runaways, unaccompanied minors, LGBTQ+, and sex trafficking victims. The children participating in the program are often victims of severe parental neglect, sexual and physical abuse, emotional abuse, and abandonment. Many come from homes impacted by domestic violence. Some live on the streets; many are victims of commercial sex trafficking, even in the young preteen years.

This program gives the children a safe, structured environment where they can learn about healthy behavior choices and rebuild their self-esteem. It helps them overcome or escape dangers they're susceptible to (e.g., thoughts and plans regarding suicide, sexual exploitation, and substance use), sometimes to return home when safe, sometimes to find alternative living arrangements when home is not suitable. The Center's youth shelter has been serving the community for 50 years. In 2017, with support from the Everychild Foundation, City and County of Los Angeles, and many other generous donors, the youth shelter moved to its newly renovated, state-of-the-art site in the Los Angeles area. The new location also offers a Youth Empowerment Center where clients and at-risk community youth can access services like life-skills training, career exploration, crisis intervention, and educational support.

Shelter staff work with youth, and their families when appropriate, to help them develop the skills and support networks needed to achieve stability. Services include individual, group, and family therapy; life-skills training; school enrollment/re-enrollment services; job aid; and peer support and mentoring. All shelter graduates have access to supportive services after they graduate from the program to ensure continued progress. Youth may volunteer after their stay to help other children, including through the Center's Youth Advisory Board and Young Leadership Council.

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 1—Organization—Continued

Community-Based Education, FamilySource Center, and Mental Health Services

Community-Based Education—The Center advocates for the vulnerable populations it serves through outreach and educational activities, including serving as experts on domestic violence, youth and veteran homelessness, human trafficking, suicide prevention and intervention, and other related fields throughout the community. Outreach services include participation in events and community gatherings in partnership with public and private establishments. The Center historically conducts educational sessions to the public, colleges and universities, and to professional trainees and community volunteers. To increase access to the Center’s resources, the team maintains a website (www.1736fcc.org) and also reaches the public through social networking and media engagement. In FY2022-2023, as the community moved beyond the COVID-19 pandemic, the Center provided outreach and education services to nearly 14,000 community members.

FamilySource Center—The Center’s FamilySource Center (FSC) and satellite location are located in high-need areas of the City of Los Angeles and provide comprehensive services designed to assist low-income families in becoming self-sufficient by increasing family income and academic achievement for youth and adults. Our FSC is a one-stop community initiative that offer a host of free social, educational, work and family support services, including benefits access, English language classes, employment support, tax preparation, computer literacy training, youth tutoring, afterschool activities, and college prep and financial aid workshops, among other supportive services for low-income individuals and families. To provide these services, the Center receives a substantial City of Los Angeles grant and subcontracts with community nonprofits the Center has served as a lead agency for the delivery of this program for more than 20 years. During the pandemic, our staff worked tirelessly to assist clients apply for the many COVID relief programs offered through the City. Due to a competitive process, this program was discontinued July 1, 2023.

Mental Health Therapy Services—Mental health therapy is a core service of the Center’s residential and nonresidential programs, being offered 24 hours a day at six residential locations, and during business and extended business hours at the Center’s nonresidential clinic locations. Professional staff provide the services, while supervisors with decades of training are on duty around-the-clock to assist. The clientele includes suicidal children and adults; rape and domestic violence victims; people in poverty or severe distress; victims of human trafficking; veterans; children who are abused and/or experiencing homelessness; and others in great need. Five crisis/suicide hotlines are staffed 24 hours a day for people of all ages and demographics.

Legal Services Program—The Center employs five licensed staff attorneys and a trained paralegal to give legal assistance to persons in need in the areas of family law and other relevant legal matters. The program aims to help victims of violence and abuse, homeless veterans, human trafficking victims, and other clients with matters from emergency restraining orders, victim advocacy, benefits access, immigration, housing and criminal expungement to court representation for divorce, child support, and child custody/visitation.

Additional Services—The Center provides a wide variety of services to supplement its programs, including: job development and placement (for both residential and nonresidential clients); financial literacy; computer literacy; Youth Advisory Board (a volunteer group of former youth shelter clients and community youth who are dedicated to assisting their peers by addressing topics of dating violence, bullying, lesbian/gay/bisexual/transgender/questioning sexuality, substance abuse, peer pressure, problem solving and good choice-making); clinical internship opportunities under the supervision of licensed clinicians, in collaboration with many universities; legal internship opportunities under the supervision of licensed staff attorneys; and an extensive volunteer and community outreach program throughout Los Angeles County. The Center’s staff provide educational speaking engagements in schools, youth fairs, churches, healthcare settings, and numerous locations and venues throughout the County and beyond.

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 1—Organization—Continued

Supportive Housing Services

Homeless Veterans and Family Program—The *Supportive Services for Veteran Families Program* offers wraparound supports to prevent or end homelessness for low-income veteran families. Services for this program often begin on the streets or in shelters with compassionate staff offering veterans a listening ear, a bottle of water and some food, and a chance to rebuild their lives through the foundation of a permanent home. Services are available to homeless and at-risk veterans and their families in Los Angeles and Orange counties, and include legal services to remove barriers to employment and housing, housing navigation assistance to identify housing opportunities, and case management to develop life skills vital to self-sufficiency (for example, budgeting, time management, household management).

The program team works in collaboration with the U.S. Department of Veterans Affairs, various public agencies involved with local homeless Continuums of Care, and nonprofit service providers to prevent homelessness among veteran families at imminent risk of losing their housing and to end homelessness among those on the streets or in shelters. The Center focuses on low-income households, those returning from active duty, reservists, and the chronically homeless. Services include street outreach, case management, employment assistance, housing search and establishment assistance, and short-term financial assistance including security deposits and rent subsidies.

Rapid Rehousing for Victims of Crime—The Center’s rapid re-housing services provide dedicated housing search assistance, lease negotiation, mobile advocacy, and individualized financial assistance. This programming offers a range of flexible housing and service options individualized to each client’s needs and goals; clients choose which options are best for them, as opposed to a one-size-fits-all approach. Housing retention, mobile advocacy, and landlord liaison services are available for up to 24 months. As needed by clients, rapid rehousing staff conduct periodic check-ins with property owners/managers to ensure tenancies remain stable and to problem solve issues as needed. In 2020, the Center expanded its housing supportive services to CalWORKs families experiencing homelessness in Orange County. This program offers housing identification, rent and moving assistance, and case management, addressing families’ needs so that they may quickly move into stable housing. Due to a competitive bid process, the Orange County CalWORKs program was discontinued July 1, 2023.

Note 2—Summary of Significant Accounting Policies

Financial Statement Presentation—The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Center’s net assets are classified based on the existence or absence of donor-imposed restrictions. As such, the net assets of the Center and changes therein are presented and reported as follows:

Net assets without donor restrictions—Net assets that are not subject to donor-imposed stipulations and that may be expendable for any purpose in performing the primary objectives of the Center. These net assets may be used at the discretion of the Center’s management and the board of directors.

Net assets with donor restrictions—Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Center and/or passage of time. As the restrictions are satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying financial statements as net assets released from restrictions.

Donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restriction. When a time restriction expires or a purpose restriction is satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions. It is the policy of the Center to record contributions that are restricted by the

Note 2—Summary of Significant Accounting Policies—Continued

donor as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized.

Measure of Operations—The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of domestic violence shelters and various other program services, and interest income on bank balance. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Income Taxes—The Center is a nonprofit public benefit corporation exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (Code). The Center is similarly exempt from California franchise tax under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for federal or state income taxes is included in the financial statements. In addition, the Center has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

Accounting standards require an organization to evaluate its tax positions and provide for a liability for any positions that would not be considered “more likely than not” to be upheld under a tax authority examination. Management has evaluated its tax positions and has concluded that a provision for a tax liability is not necessary at June 30, 2023 and 2022. Generally, the Center’s information returns remain open for examination for a period of three (federal) or four (state of California) years from the date of filing.

Recently Adopted Accounting Principles

Leases—In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. This amendment is applicable to leases with terms exceeding 12 months and requires organizations that lease assets (lessees) to recognize the assets and related liabilities for the rights and obligations created by the leases in the statement of financial position. ASU No. 2016-02 defines a lease as a contract or part of a contract that conveys the right to control the use of identified assets for a period of time in exchange for consideration. The lessee in a lease is required to initially measure the right-of-use asset and the lease liability at the present value of the remaining lease payments, as well as capitalize initial direct costs as part of the right-of-use asset. The Center has adopted ASU No. 2016-02 on a prospective basis as of the year ended June 30, 2023.

Gifts-in-Kind—In September 2020, FASB issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which requires increased transparency around the use and valuation of contributed nonfinancial assets (also known as gifts-in-kind) received by not-for-profit entities. Under the updated guidance, gifts-in-kind are required to be presented as a separate line item in the statement of activities, apart from contributions of cash or other financial assets, and to be disaggregated in the notes to the financial statements by the category that depicts the type of contributed nonfinancial assets. There are additional required disclosures regarding qualitative information denoting whether the gifts-in-kind were monetized or utilized during the reporting period; the entity’s policy, if any, about monetizing rather than utilizing contributed nonfinancial assets; and the valuation techniques and inputs used to arrive at a fair value measure. The Center adopted ASU No. 2020-07 on a retrospective basis for the year ended June 30, 2022. The Center has determined that adopting ASU No. 2020-07 has had no material effect on the financial statements.

Cash and Cash Equivalents—The Center considers highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 2—Summary of Significant Accounting Policies—Continued

Investments—Investments are valued at fair market value. Investment transactions are recorded on the trade date. Unrealized gains are reported as increases or decreases in the appropriate net asset category.

Government Grants—Revenues from government grants are reported as increases without donor restrictions as allowable expenditures under such agreements are incurred. The amounts expended in excess of reimbursements are reported as grants receivable. Amounts received in excess of amounts expended are recorded as grant advances.

Property and Equipment—Building, furniture, fixtures and equipment, and leasehold improvements are stated at cost when purchased, or at estimated fair market value at the date of bequest or gift. Depreciation is provided using the straight-line method over the estimated useful life of the related asset, as follows:

Building	39 years
Furniture, fixtures and equipment	5-10 years
Leasehold improvements	15-39 years

Amortization of leasehold improvements is provided using the straight-line method over the shorter of the estimated useful life of the related asset or the lease term. Depreciation and amortization expense amounted to \$139,612 and \$139,611 for the years ended June 30, 2023 and 2022, respectively. Individual property items valued at less than \$5,000 are expensed when purchased or donated.

Concentration of Credit Risk—Financial instruments which potentially subject the Center to concentrations of credit risk consist of cash and cash equivalents, investments in securities, and receivables.

The Center places its cash and cash equivalents with high credit quality financial institutions where the funds are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per institution. At times, such cash balances may exceed FDIC insurance limits during the normal course of business.

Cash held in investment accounts at investment custodians is insured by the Securities Investors Protection Corporation (SIPC) up to \$250,000 and the investments in securities are insured up to \$500,000, per institution. SIPC insurance protects the custody function of the investment custodian; it does not provide protection against fluctuations in market value. Such balances are normally not in excess of the SIPC coverage limits.

While the Center is subject to credit risk to the extent any financial institution with which it conducts business is unable to fulfill contractual obligations on its behalf, the Center's management has assessed the credit risk associated with its cash deposits and investments at June 30, 2023 and 2022 and believes it is not exposed to any significant credit risk with its cash and cash equivalents and investments. However, due to the current risk and uncertainties affecting financial institutions (see Note 16), the potential related impact cannot be reasonably estimated at this time.

Grants and contributions receivable consist of balances from individuals, local foundations and corporations. The 1736 Family Crisis Center has determined that no allowance for potential losses due to uncollectible receivables was necessary at June 30, 2023 and 2022.

In-Kind Contributions—The Center receives donations in the form of volunteer assistance and donated materials, supplies, and property and equipment. Volunteers are utilized in all areas of the Center's operations, including legal services, public relations, professional advisory services, and general client support services. The value of volunteer services is calculated by multiplying accumulated volunteer hours by estimated fair value hourly wage rates based on the nature of the work performed. In-kind services are recorded only if the services (a) create or enhance nonfinancial assets, or (b) require specialized skills that are provided by individuals possessing those skills,

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 2—Summary of Significant Accounting Policies—Continued

and would typically need to be purchased if not provided by donation. Donated materials, supplies, and property and equipment are recorded at estimated fair market value at the date of donation.

Functional Expenses—The costs of providing the various program and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated between the program services and supporting services benefitted. Salaries, payroll taxes and fringe benefits, supplies for shelter/counseling operations, and professional services are allocated based on time and effort. All other functional expenses are allocated directly to the program or supporting service benefitted.

Reclassifications—Certain amounts in 2022 have been reclassified to conform with the 2023 financial statement presentation.

Estimates—The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 3—Availability and Liquidity

The Center’s goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$3,000,000).

The following represents the availability and liquidity of the Center’s financial assets at June 30, 2023 and 2022 to cover operating expenses for the next fiscal year:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents, net of donor restrictions	\$ 2,850,495	\$ 562,518
Government grants receivable	3,343,381	3,532,209
Grants and contributions receivable	46,904	37,758
Current Availability of Financial Assets	<u>\$ 6,240,780</u>	<u>\$ 4,132,485</u>

Note 4—Investments and Fair Value

In determining the fair value of assets and liabilities, the Center utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The Center determines fair value based on assumptions that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are characterized in one of the following levels:

Level 1—Unadjusted quoted prices in active markets for identical assets or liabilities accessible to the Center at the measurement date.

Level 2—Valuations based on observable inputs (other than Level 1), such as quoted prices for similar assets at the measurement date, quoted prices in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3—Valuations based on inputs that are unobservable and significant to the overall fair value measurement, and involve management judgment.

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 4—Investments and Fair Value—Continued

The Center may utilize a practical expedient for the estimation of the fair value of investments in investment companies for which the investment does not have a readily determinable fair value. The practical expedient used by the Center to value private investments is the Net Asset Value (NAV) per share, or its equivalent. In some instances, the NAV may not equal the fair value that would be calculated under fair value accounting standards. The Center had no assets or liabilities classified at NAV as a practical expedient during the years ended June 30, 2023 and 2022.

Investments measured on a recurring basis at June 30, 2023 consist of the following:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Fixed income mutual funds	\$ 94,652	\$	\$ 94,652	\$
Equities	67,518	67,518		
Cash held in investments	9,784	9,784		
Totals	<u>\$ 171,954</u>	<u>\$ 77,302</u>	<u>\$ 94,652</u>	<u>\$</u>

Investments measured on a recurring basis at June 30, 2022 consist of the following:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Fixed income mutual funds	\$ 91,929	\$	\$ 91,929	\$
Equities	54,876	54,876		
Cash held in investments	16,506	16,506		
Totals	<u>\$ 163,311</u>	<u>\$ 71,382</u>	<u>\$ 91,929</u>	<u>\$</u>

Investment return for the years ended June 30, 2023 and 2022 consisted of unrealized gains of \$8,643 and unrealized losses of \$23,889, respectively.

Note 5—Government Grants Receivable

Government grants receivable consist of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Various local government cities and municipalities	\$ 2,210,447	\$ 1,792,805
Federal	568,015	568,015
State of California	564,919	520,389
United Way		651,000
Total Government Grants Receivable	<u>\$ 3,343,381</u>	<u>\$ 3,532,209</u>

Note 6—Operating Lease Liability

The Center conducts its operations from three owned facilities, and eleven facilities, eight of which are currently on a month-to-month basis. Six of the leased facilities provide non-residential counseling and case management services, and one of these also contains administrative offices. Six facilities (of which four are leased) provide 24-hour residential client care. Rent expense for the years ended June 30, 2023 and 2022 was \$771,767 and \$742,275, respectively.

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 6—Operating Lease Liability—Continued

During the year ended June 30, 2023, the Center signed three leases for facilities and equipment with terms over twelve months under various lease agreements through the year ending June 30, 2028. With the adoption of ASU 2016-02 in the year ended June 30, 2023, an operating lease right-of-use asset and an operating lease liability were recording to the three operating leases over twelve months using the lease terms and monthly rental amounts, and a discount rate of 2.95%, amounting to \$569,024 and \$569,024, respectively.

<u>Year Ending June 30,</u>		
2024		\$ 186,228
2025		201,864
2026		29,940
2027		29,940
2028		22,455
	Gross Rental Payments	470,427
Less effect of discounting at 2.95%		(19,559)
	Operating Lease Liability	\$ 450,868

Note 7—Buildings and Land Leases

During the year ended June 30, 2019, the Center entered into two new lease agreements with the City of Los Angeles and another non-profit organization. The Center recorded the present value of the buildings and land rent of \$2,098,525 as *Buildings and Land Leases* on the statement of financial position, as well as a corresponding with donor restrictions contribution as *In-kind contributions*, on the statement of activities for the year ended June 30, 2019.

During the year ended June 30, 2022, the Center renewed the lease with the City of Los Angeles for an additional two years and recorded the present value of the building and land rent of \$445,189 as *Buildings and Land Leases* on the statement of financial position, as well as a corresponding with donor restrictions contribution as *In-kind contributions*, on the statement of activities for the year ended June 30, 2022.

The present value of the leases as of June 30, 2023 and 2022 was \$1,212,970 and \$1,530,613, respectively, based upon annual rental expense of \$129,600 and \$229,617 and a discount rate of 3%. In-kind contributions of the building and land leases value for the years ended June 30, 2023 and 2022 totaled \$41,574 and \$496,140, respectively.

Future anticipated amortization of the buildings and land leases is as follows:

<u>Year Ending June 30,</u>		
2024		\$ 94,503
2025		97,378
2026		100,340
2027		103,391
2028		106,536
Thereafter		710,822
	Total	\$ 1,212,970

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 8—Grant Advances

The Center receives advance payments on various government grants. The Center received advanced payments of \$630,181 and \$2,404,294 during the years ended June 30, 2023 and 2022, respectively, and recognized government grants income of \$663,086 and \$2,109,220, respectively. At June 30, 2023 and 2022 the remaining balance of grant advance totaled \$1,181,133 and \$1,214,038, respectively.

Note 9—Notes Payable

Notes payable at June 30, 2023 and 2022 consist of the following:

	<u>2023</u>	<u>2022</u>
Revolving line of credit, bearing interest at 3.7%, requiring 60 monthly payments of principal and interest of \$4,458, maturing December 30, 2030, secured by land and buildings	\$ 811,776	\$ 834,330
Bank loan, bearing interest at 4%, requiring 119 monthly payments of and interest of \$2,528, with all remaining principal due on August 11, 2026, secured by land and buildings, and furniture and equipment	89,569	115,679
Total Notes Payable	<u>\$ 901,345</u>	<u>\$ 950,009</u>

Future principal payments due under these loans as of June 30, 2023 are as follows:

<u>Year Ending June 30,</u>	
2024	\$ 49,527
2025	51,603
2026	53,766
2027	29,222
2028	26,401
Thereafter	690,826
Total	<u>\$ 901,345</u>

Note 10—Defined Contribution Plan

The Center has a 401(k) defined contribution plan. This plan covers all full-time employees 21 or older who have at least one full year of service. The Center's contribution is determined each year by the Board. Employees may not contribute to the plan. Expense related to the plan amounted to \$318,446 and \$336,347, respectively.

The Center has a deferred compensation retirement plan under 457(b) of the Internal Revenue Code for executive level employees. The plan was adopted during the year ended June 30, 2012. The 457(b) payable amounted to \$171,887 and \$163,250 at June 30, 2023 and 2022, respectively. The 457(b) amounted to a decrease in salaries expenses of \$8,643 during the year ended June 30, 2023, and salaries expense of \$23,889 during the year ended June 30, 2022.

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 11—Net Assets Without Donor Restrictions

Net assets without donor restrictions at June 30, 2023 and 2022 consist of the following:

	<u>2023</u>	<u>2022</u>
Undesignated	\$ 1,767,793	\$ 2,113,031
Reserve, building, and facilities fund	2,810,350	2,949,962
Total Net Assets Without Donor Restrictions	<u>\$ 4,578,143</u>	<u>\$ 5,062,993</u>

Board-designated net assets are voluntary board-approved segregations of net assets without donor restrictions for specific purposes, projects or investments. The reserve, building, and facilities fund is designated to protect the Center from devastating economic or other misfortune by the allocation of cash assets for the Center’s operations, to provide a funding source during the collection period of grants receivable to ensure uninterrupted program services, and to repair, remodel, improve, equip, lease, or purchase any facilities associated with the Center. Board-designated net assets are comprised of board reserve, building, and facilities fund totaling \$2,810,350 and \$2,949,962 at June 30, 2023 and 2022, respectively.

Note 12—Net Asset with Donor Restrictions

Net assets with donor restrictions at June 30, 2023 and 2022 consist of the following:

	<u>2023</u>	<u>2022</u>
Subject to purpose restrictions:		
Shelter operations	\$ 656,530	\$ 756,530
Future periods	45,000	33,750
Total Subject to Purpose Restrictions	701,530	790,280
Subject to time restrictions:		
In-kind buildings and land leases	1,212,970	1,530,613
Future periods	46,904	37,758
Total Subject to Time Restrictions	<u>1,259,874</u>	<u>1,568,371</u>
Total Net Assets with Donor Restrictions	<u>\$ 1,961,404</u>	<u>\$ 2,358,651</u>

Net assets released from restrictions for the year ended June 30, 2023 and 2022 consist of the following:

	<u>2023</u>	<u>2022</u>
Satisfaction of purpose restrictions:		
Shelter operations	\$ 100,000	\$ 100,000
Future periods	33,750	45,000
Total Satisfaction of Purpose Restrictions	133,750	145,000
Satisfaction of passage of time:		
In-kind buildings and land leases	317,643	89,006
Future periods	37,758	5,371
Total Satisfaction of Time Restrictions	<u>355,401</u>	<u>94,377</u>
Total Net Assets Released from Donor Restrictions	<u>\$ 489,151</u>	<u>\$ 239,377</u>

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 12—Net Asset with Donor Restrictions—Continued

During the year ended June 30, 2014 the Center obtained a loan for the construction of a new youth center in West Los Angeles. During the same year, developments and milestones occurred which allowed the conditional non-interest-bearing loan payable to the Los Angeles Housing & Community Investment Department (Grant 114713) to be converted to a grant with donor restrictions and thus classified as net assets with donor restrictions. The restrictions are being released over a 10-year period based on social services rendered to the City of Los Angeles, which commenced when the property was placed in service in November 2017. The remaining net asset with donor restrictions balance of \$656,530 and \$756,530 at June 30, 2023 and 2022, respectively, represents the remaining services to be provided under the grant agreement. Net assets released from restrictions for each of the years ended June 30, 2023 and 2022 amounted to \$100,000 representing services provided under the grant agreement.

Note 13—Contingencies

Grants require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although that is a possibility, the Board deems the contingency remote, since by accepting a grant and its terms, the Board is acknowledging the requirements of the grantor at the time of receipt of the grant.

In the ordinary course of business, the Center may be involved in legal proceedings and regulatory investigations. Management believes that the outcome of any such matters existing at June 30, 2023 will be resolved without material adverse effect on the Center’s future financial position, changes in net assets, or cash flows.

Note 14—Indirect Program Costs

Indirect program costs of \$393,050 and \$595,472 for the years ended June 30, 2023 and 2022, respectively, were determined to be allocable to the Center’s various program services and have been included in the appropriate program service columns of the statement of functional expenses. Such indirect program costs can be summarized as follows:

	<u>2023</u>	<u>2022</u>
Salaries	\$ 247,980	\$ 362,568
Payroll taxes and fringe benefits	91,752	134,750
Fees and licenses	20,000	18,080
Rent, parking and occupancy	10,224	31,576
Office supplies	7,329	22,277
Insurance	9,043	12,104
Maintenance and repairs	3,494	4,397
Telephone	2,270	7,183
Equipment lease/rental	552	2,327
Postage	143	188
Utilities	121	
Professional services	79	
Conferences and training	63	
Dues and subscriptions		22
Total Indirect Costs	<u>\$ 393,050</u>	<u>\$ 595,472</u>

1736 Family Crisis Center
Notes to Financial Statements—Continued

Note 15—In-Kind Contributions

The Center recognizes in-kind contributions of supplies and volunteer services by natural expense classification as follows:

	<u>2023</u>	<u>2022</u>
Professional services	\$ 308,771	\$ 219,142
Supplies for shelter and counseling operations	47,636	151,970
In-kind occupancy	41,574	496,140
Total In-Kind Contributions	<u>\$ 397,981</u>	<u>\$ 867,252</u>

The Center recognized in-kind occupancy for its Domestic Violence Shelters and Services program, in the amounts of \$41,574 and \$496,140, during the years ended June 30 2023 and 2022, respectively, for various facilities in the City of Los Angeles, valued at \$2.92 per square foot, monthly.

The Center recognized in-kind professional services for its Domestic Violence Shelters and Services program, in the amounts of \$308,771 and \$219,142 during the years ended June 30, 2023 and 2022, respectively, for various professional in-kind specialized professional services valued at fair market values ranging from \$915 per hour to \$1,300 per hour.

The Center recognized in-kind supplies for shelter and counseling operations of \$47,636 and \$151,970, respectively, at costs incurred to donor for various supplies and household goods.

Note 16—Risks and Uncertainties

In March 2023, the shut-down of certain financial institutions raised economic concerns over disruption in the U.S. banking system. The U.S. government took certain actions to strengthen public confidence in the U.S. banking system, however, there can be no certainty that the actions taken by the U.S. government will be effective in mitigating the effects of financial institution failures on the economy, which may include limits on access to short-term liquidity in the near term or other adverse effects. As disclosed in Note 2, at times, the Center maintains cash and cash equivalents balances in excess of federally-insured limits. Given the uncertainty of the situation, the potential related financial impact cannot be reasonably estimated at this time.

Note 17—Subsequent Events

Management evaluated all activities of 1736 Family Crisis Center through March 21, 2024, which is the date the financial statements were available to be issued, and concluded that no other material subsequent events that would require adjustment to the financial statements or disclosure in the notes to the final statements.

1736 Family Crisis Center
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/ Program Title/ Pass-Through Grantor	Federal Assistance Listing Number	Grantor's Number	Grant Amount	Grant Period	Expenditures	Sub- recipients
Department of Housing and Urban Development						
<u>CDBG—Entitlement Grants Cluster</u>						
Community Development						
Block Grants/Entitlement Grants						
Passed through:						
City of Los Angeles	14.218	C-140297	\$ 428,827	07/01/22-06/30/23	\$ 300,151	\$ 53,740
	14.218	C-138895	349,270	07/01/22-06/30/23	349,270	
	14.218	C-131632	102,000	07/01/22-06/30/23	85,101	
	14.218	C-114713	1,206,188	07/27/13-10/25/17	756,530 *	
	14.218	C-138976	796,543	07/01/21-06/30/23	362,553	
City of Redondo Beach	14.218	2022-531	10,469	07/01/22-06/30/23	10,469	
Total CDBG—Entitlement Grants Cluster ALN 14.218 & 14.225					1,864,074	53,740
Continuum of Care (COC) Program						
Direct award	14.267	CA0485L9D002114	531,763	07/01/22-06/30/23	531,763	
Passed through:						
Los Angeles Homeless Service Authority (LAHSA)	14.267	CA0370L9D002115	140,104	02/01/23-01/31/24	50,432	
	14.267	CA0370L9D002114	140,104	02/01/22-01/31/23	36,881	
City of Long Beach	14.267	CA0627U9D062114	471,635	07/01/22-06/30/23	471,634	
Total ALN 14.267					1,090,710	
Total Department of Housing and Urban Development					2,954,784	53,740
<u>Department of Justice</u>						
Legal Assistance for Victims						
Direct award	16.524	15JOVW22GG00271LEGA	600,000	10/01/22-09/30/25	143,718	
	16.524	2019-WL-AX-0060	600,000	10/01/19-09/30/22	18,139	
Total ALN 16.524					161,857	
Crime Victim Assistance						
Passed through:						
State of California	16.575	XH22 01 1182	350,000	01/01/23-12/31/23	103,040	
	16.575	XH21 03 1182	310,619	01/01/22-12/31/22	86,124	
	16.575	XD22 01 1182	350,000	01/01/23-12/31/23	174,024	
	16.575	XD20 03 1182	759,747	01/01/22-12/31/22	198,405	
	16.575	KE22 01 1182	300,000	10/01/22-09/30/23	216,614	
	16.575	KE21 03 1182	306,425	10/01/21-09/30/22	108,539	
	16.575	DV 22 37 1182	255,709	10/01/22-09/30/23	212,313	
	16.575	UV22 01 1182	196,906	01/01/23-12/31/23	26,742	
County of Los Angeles	16.575	DV12023XC22050190	71,000	01/01/23-12/31/23	37,799	
	16.575	DV12022XC21040190	72,000	01/01/22-12/31/22	14,029	
Total ALN 16.575					1,177,629	

1736 Family Crisis Center
Schedule of Expenditures of Federal Awards—Continued
Year Ended June 30, 2023

Federal Grantor/ Program Title/ Pass-Through Grantor	Federal Assistance Listing Number	Grantor's Number	Grant Amount	Grant Period	Expenditures	Sub- recipients
Department of Justice—cont'd						
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault						
Direct award	16.736	2019-WH-AX-0014	\$ 450,000	10/01/19-09/30/22	\$ 21,034	\$ 379
Total ALN 16.736					21,034	379
Total Department of Justice					1,360,520	379
Department of Veterans Affairs						
VA Supportive Services for Veteran Families Program						
Direct award	64.033	20-CA-441	1,092,153	04/01/23-12/31/23	285,654	
	64.033	20-CA-441	790,690	07/01/22-03/31/23	777,537	
	64.033	20-CA-441-LT	546,077	08/19/22-09/30/26	20,612	
	64.033	20-CA-441SS	888,459	09/01/21-09/30/24	147,819	
Total ALN 64.033					1,231,622	
Total Department of Veterans Affairs					1,231,622	
Department of Health and Human Services						
TANF Cluster						
Temporary Assistance for Needy Families						
Passed through:						
County of Los Angeles	93.558	PH-004227	1,451,142	07/01/22-06/30/23	1,325,035	
Total TANF Cluster ALN 93.558					1,325,035	
Community Services Block Grant						
Passed through:						
County of Los Angeles	93.569	CSBG21-1 1DVD2101TP	45,234	01/01/23-12/31/23	2,380	
	93.569	CSBG21-1 1DVD2101TP	45,234	01/01/22-12/31/22	25,280	
	93.569	CSBG21-1 1EMG2101RU	45,000	01/01/23-12/31/23	1,920	
	93.569	CSBG21-1 1EMG2101RU	45,000	01/01/22-12/31/22	10,200	
	93.569	CSBG21-1 1DV2101TPC	173,828	03/15/21-08/31/22	12,300	
	93.569	CSBG21-1 2DV2101TPC	100,000	03/22/21 - 08/31/22	1,600	
	93.569	CSBG21-1 2EE2101JSC	44,832	03/22/21-08/31/22	320	
	93.569	CSBG21-1 2LG2101 LSC	74,663	03/22/21-08/31/22	8,962	
	93.569	CSBG21-1 3DVD2101TP	40,167	01/01/23-12/31/23	16,914	
	93.569	CSBG21-1 3DVD2101TP	40,167	01/01/22-12/31/22	30,570	
	93.569	CSBG21-1 3DVD2101TPC	40,000	08/01/21-08/31/22	213	
	93.569	CSBG21-1 2DVD2101TP	105,000	01/01/23-12/31/23	54,940	
	93.569	CSBG21-1 2DVD2101TP	105,000	01/01/22-12/31/22	42,640	
	93.569	CSBG21-1 4DVD2101TP	86,000	01/01/23-12/31/23	50,569	
	93.569	CSBG21-1 4DVD2101TP	86,000	01/01/22-12/31/22	32,376	
City of Los Angeles	93.569	C-140297	292,894	07/01/22-06/30/23	292,894	
Total ALN 93.569					584,078	

1736 Family Crisis Center
Schedule of Expenditures of Federal Awards—Continued
Year Ended June 30, 2023

Federal Grantor/ Program Title/ Pass-Through Grantor	Federal Assistance Listing Number	Grantor's Number	Grant Amount	Grant Period	Expenditures	Sub- recipients
Department of Health and Human Services—cont'd						
Basic Center Grant						
Direct award	93.623	90CY7219-03-00	\$ 200,000	10/01/22-09/30/23	\$ 163,758	\$
	93.623	90CY7219-02-00	200,000	10/01/21-09/30/22	1,398	
	93.623	15POVC22GG03676HT	266,666	10/01/22-09/30/23	11,448	
				Total ALN 93.623	176,604	
Family Violence Prevention and Services/Domestic Violence Supportive Services						
Direct award	93.671	DV 22 37 1182	79,898	10/01/22-09/30/23	62,949	
				Total ALN 93.623	62,949	
				Total Department of Health and Human Services	2,148,666	
Department of Homeland Security						
Emergency Food and Shelter Board Program						
Passed through:						
State of California	97.024	069500-161	53,850	11/01/21-12/31/23	26,925	
				Total ALN 97.024	26,925	
				Department of Homeland Security	26,925	
				Total Federal Awards	\$ 7,722,517	\$ 54,119

*See Note D.

See accompanying notes to schedule of expenditures of federal awards.

**1736 Family Crisis Center
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Note A—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, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note B—Indirect Cost Rate

1736 Family Crisis Center has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note C—Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of 1736 Family Crisis Center under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with 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). Because the schedule presents only a selected portion of the operations of 1736 Family Crisis Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of 1736 Family Crisis Center.

Note D—Net Assets with Donor Restrictions Continuing Compliance Requirements

During the year ended June 30, 2014, developments and milestones occurred regarding the construction of a new youth center in West Los Angeles which allowed the conditional non-interest-bearing loan payable to the Los Angeles Housing & Community Investment Department (Grant 114713) to be converted to a grant with donor restrictions and thus classified as net assets with donor restrictions.

As of June 30, 2023, outstanding federally-funded net assets with donor restrictions, with continuing compliance requirements, are as follows:

Federal Assistance Listing Number	Grantor's Number	Federal Program	Outstanding Net Assets With Donor Restrictions	Net Assets with Donor Restrictions with Continuing Compliance Requirements Amount
14.218	114713	CDBG-Entitlement Grants Cluster	\$ 656,530	\$ 756,530

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
1736 Family Crisis Center
Los Angeles, California

We have audited 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, the financial statements of 1736 Family Crisis Center (Center), which comprise the statement of financial position as of June 30, 2023, 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 March 21, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

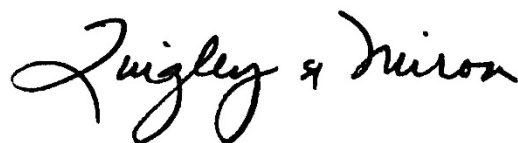
Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Center'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 Center's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Los Angeles, California
March 21, 2024

A handwritten signature in black ink that reads "Quigley & Miron". The signature is written in a cursive, flowing style.

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Board of Directors
1736 Family Crisis Center
Los Angeles, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of 1736 Family Crisis Center (Center) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular *Compliance Supplement* that could have a direct and material effect on its major federal programs for the year ended June 30, 2023. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal award programs for the year ended June 30, 2023.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Center 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 Center'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 the Center's federal programs.

Auditor's 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 Center'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 GAAS, *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 the judgment made by a reasonable user of the report on compliance about the Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 the Center'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 Center'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 the Center'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.

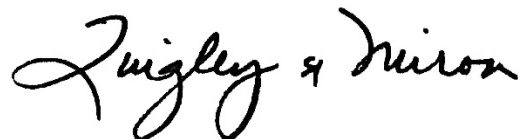
Report on Internal Control over Compliance

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 a combination of deficiencies, in internal control over 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 *Auditor's 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 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 result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**1736 Family Crisis Center
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023**

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements of 1736 Family Crisis Center were prepared in accordance with accounting principles generally accepted in the United States of America.
2. No material weaknesses or significant deficiencies relating to internal control over financial reporting were identified during the audit.
3. No instances of noncompliance material to the financial statements of 1736 Family Crisis Center were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to internal control over major programs were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs of 1736 Family Crisis Center expresses an unmodified opinion.
6. There were no audit findings that required reporting in this schedule in accordance with Title 2 U.S. *Code of Federal Regulations* section 200.516(a).
7. The programs tested as major programs were the Department of Housing and Urban Development, Continuum of Care Program, Assistance Listing No. 14.267; and the Department of Veterans Affairs, VA Supportive Services for Veterans Program, Assistance Listing No. 64.033.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. 1736 Family Crisis Center was determined to be a low-risk auditee.

B. Findings—Financial Statement Audit

None

C. Findings and Questioned Costs—Major Federal Award Programs

None

**1736 Family Crisis Center
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023**

There were no prior year audit findings.

**1736 Family Crisis Center
Corrective Action Plan
Year Ended June 30, 2023**

As there were no audit findings or questioned costs for the year ended June 30, 2023, a corrective action plan is not required.