

HELPLINE YOUTH COUNSELING, INC.
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2024

VASIN, HEYN & COMPANY
ABOVE THE BRIGHT LINE
AN ACCOUNTANCY CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
TABLE OF CONTENTS

	Page
FINANCIAL SECTION	
Independent Auditors' Report	1-1
Financial Statements:	
Statement of Financial Position	1-4
Statement of Activities	1-5
Statement of Functional Expenses	1-6
Statement of Cash Flows	1-7
Notes to Financial Statements	1-8
INFORMATION REQUIRED BY *GOVERNMENT AUDITING STANDARDS* AND THE UNIFORM GUIDANCE	
Independent Auditors' Report on Internal Control Over Financial Reporting on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	2-1
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	2-3
Schedule of Expenditures of Federal Awards	2-6
Notes to Schedule of Expenditures of Federal Awards	2-7
Schedule of Findings and Questioned Costs	2-8
Schedule of Current and Prior Years Findings and Questioned Costs	2-9

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Helpline Youth Counseling, Inc. (the Organization)
(A California Non-Profit Corporation)
Whittier, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Helpline Youth Counseling, Inc. (A California Non-Profit Corporation) which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Helpline Youth Counseling, Inc. as of June 30, 2024, and the changes in its net assets and its 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Helpline Youth Counseling, Inc. 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.

Adoption of Accounting Pronouncement

As described in Note 2 to the financial statements, Helpline Youth Counseling, Inc. has adopted Financial Accounting Standards Board ("FASB") ASU 2016-13, Topic 326, *Financial Instruments - Credit Losses*. Our opinion is not modified with respect to that matter.

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 Helpline Youth Counseling, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We previously audited Helpline Youth Counseling, Inc.'s 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 25, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

The summary financial statements do not contain all the disclosures required by accounting principles generally accepted in the United States of America. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of Helpline Youth Counseling, Inc.

Other Matters

Other 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, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2025, on our consideration of Helpline Youth Counseling, Inc.' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Helpline Youth Counseling, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Helpline Youth Counseling, Inc.'s internal control over financial reporting and compliance.

Vavrinek, Hayn + Co.

Calabasas, California
March 24, 2025

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
ASSETS		
Current assets:		
Cash and cash equivalents	$ 1,185,322	$ 1,042,359
Contributions receivable, net of allowance	3,263,742	2,014,206
Prepaid expenses and other assets	45,846	59,678
Right-of-use assets, operating leases - current portion	163,182	59,561
Total current assets:	4,658,092	3,175,804
Noncurrent assets:		
Deposits	20,330	18,340
Property and equipment, net	22,665	48,796
Right-of-use assets, operating leases	497,202	110,474
Total noncurrent assets:	540,197	177,610
Total assets	$ 5,198,289	$ 3,353,414
LIABILITIES		
Current liabilities:		
Accounts payable	$ 148,069	$ 141,750
Accrued payroll and related liabilities	699,629	560,229
Contract advances	1,241,644	431,194
Operating lease liabilities - current portion	175,548	84,880
Total current liabilities:	2,264,890	1,218,053
Noncurrent liabilities:		
Operating lease liabilities	518,857	90,743
Total noncurrent liabilities:	518,857	90,743
Total liabilities	2,783,747	1,308,796
COMMITMENTS AND CONTINGENCIES		
NET ASSETS		
Without donor restrictions:		
Undesignated	1,468,028	1,505,770
Board-designated operating reserve	246,687	206,585
	1,714,715	1,712,355
With donor restrictions	699,827	332,263
Total net assets	2,414,542	2,044,618
Total liabilities and net assets	$ 5,198,289	$ 3,353,414

See accompanying auditors' reports and notes to financial statements.

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024			2023
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, SUPPORT AND RESTRICTIONS RELEASED				
Governmental service contracts	$ 11,998,908	$ -	$ 11,998,908	$ 10,501,331
Contributions and grants	251,128	989,675	1,240,803	539,318
Management fees	276,000	-	276,000	276,000
Fundraising revenue	52,987	-	52,987	62,922
In-kind contributions	59,292	-	59,292	105,840
Interest income	2,458	-	2,458	1,388
Other income	86,102	-	86,102	66,941
Restrictions released	622,111	(622,111)	-	-
Total revenue, support and restrictions released	13,348,986	367,564	13,716,550	11,553,740
EXPENSES				
Program services	12,574,391	-	12,574,391	10,938,058
Support services	474,060	-	474,060	404,722
Fundraising expenses	298,175	-	298,175	200,744
Total expenses	13,346,626	-	13,346,626	11,543,524
CHANGE IN NET ASSETS	2,360	367,564	369,924	10,216
NET ASSETS - beginning of year	1,712,355	332,263	2,044,618	2,034,402
NET ASSETS - end of year	$ 1,714,715	$ 699,827	$ 2,414,542	$ 2,044,618

See accompanying auditors' reports and notes to financial statements.

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	Program Services	Support Services	Fundraising Expenses	2024 Total Expenses	2023 Total Expenses
Salaries and related expenses					
Salaries	$ 7,983,934	$ 185,328	$ 211,643	$ 8,380,905	$ 7,002,223
Payroll taxes	673,663	9,485	16,944	700,092	567,061
Employee benefits	464,456	2,786	21,469	488,711	392,633
	9,122,053	197,599	250,056	9,569,708	7,961,917
Other expenses					
Audit and accounting	17,285	311	400	17,996	50,259
Bank service charges	129	12,238	205	12,572	11,837
Consultant	627,012	38,674	5,208	670,894	353,663
Employee mileage	60,220	367	210	60,797	50,789
Equipment and furniture	73,626	2,852	155	76,633	150,258
In-kind contributions, supplies	-	59,292	-	59,292	105,840
Insurance	65,202	1,001	1,754	67,957	60,712
Interest expense	-	-	-	-	19
Miscellaneous expenses	62,688	1,093	16,534	80,315	71,430
Office supplies	28,303	4,256	742	33,301	36,033
Postage	3,814	155	138	4,107	3,392
Printing and recruitment	12,290	4,287	1,291	17,868	54,249
Program	1,904,364	15,585	6,737	1,926,686	1,910,357
Rent and occupancy	356,125	41,941	12,892	410,958	386,161
Taxes and licenses	3,578	8,274	22	11,874	5,737
Telecommunications	79,297	23,847	873	104,017	116,619
Training and conferences	45,522	27,369	958	73,849	64,952
Utilities	112,883	376	-	113,259	110,592
	12,574,391	439,517	298,175	13,312,083	11,504,816
Depreciation	-	34,543	-	34,543	38,708
Total expenses	$ 12,574,391	$ 474,060	$ 298,175	$ 13,346,626	$ 11,543,524

See accompanying auditors' reports and notes to financial statements.

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 369,924	$ 10,216
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	34,543	38,708
Reduction in carrying amount of right of use assets	(490,349)	423,004
(Increase) decrease in:		
Contributions receivable, net of allowance	(1,249,536)	9,327
Prepaid expenses and other assets	13,832	50,453
Deposits	(1,990)	(5,000)
Increase (decrease) in:		
Accounts payable	6,319	32,524
Accrued payroll and related liabilities	139,400	(73,057)
Contract advances	810,450	(196,419)
Operating lease liabilities	518,782	(417,416)
Total adjustments	(218,549)	(137,876)
Net Cash Provided (Used) by Operating Activities	151,375	(127,660)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(8,412)	-
Net Cash Provided (Used) by Investing Activities	(8,412)	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	142,963	(127,660)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,042,359	1,170,019
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 1,185,322	$ 1,042,359
Supplemental disclosure of non-cash activities:		
In-kind contributions	$ 59,292	$ 105,840
Right of use assets obtained in exchange for lease obligations	$ 474,817	$ 593,039
Supplemental disclosure:		
Interest paid	$ -	$ 19

See accompanying auditors' reports and notes to financial statements.

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE, 30 2024

1. ORGANIZATION

Helpline Youth Counseling, Inc. (the Organization) is incorporated pursuant to the general nonprofit corporation laws of California and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and state income taxes under Section 23701d of the California Franchise Tax Board.

Helpline Youth Counseling, Inc. (the Organization) provides a comprehensive continuum of counseling, education, prevention, intervention, basic needs support, economic development, and community organizing programs to at-risk, low-income children, youth, and families with a focus on reducing child abuse and neglect, family and domestic violence, juvenile delinquency, substance abuse, the onset of mental health issues, homelessness, while at the same time building protective factors within families and improving individual, family, and community health and well-being. To achieve this purpose, the Organization works to improve or influence the effectiveness of (1) the family unit through intensive case management, youth and family counseling, group counseling, and supportive services including parent effectiveness training workshops, conflict resolution training, and assistance with accessing affordable healthcare and housing; and assistance with accessing basic need resources; (2) community systems through counseling, education, and supportive services for at-risk youth in local elementary, middle, and high schools; (3) coping mechanisms through crisis intervention, substance abuse prevention and intervention programs, and mental health services utilizing evidence-based practices designed to address the trauma histories and issues of clients; (4) the juvenile justice system by taking referrals of delinquent and gang-involved youth from probation officers and law enforcement personnel, and school personnel and providing them with life skills and workshops, aggression replacement techniques, restorative justice practices, leadership development, and counseling support; (5) the caring environment through community organizing and civic engagement activities, youth and adult life skills training, community education, health and wellness education, participatory recreation programs, and mentoring; (6) the social service systems for the protection of children and youth from neglect, abuse, and exploitation; and (7) the network of community human service agencies by providing information and referrals. The Organization's primary services are in Commerce/East Los Angeles area, Long Beach, Norwalk, and adjacent cities in Southeast Los Angeles County, with its headquarters office in Unincorporated South Whittier. The Organization primarily operates under grant agreements from federal, state, county, and city agencies, as well as grants and contributions from foundations, corporations, and individuals.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Organization prepares its financial statements in accordance with generally accepted accounting principles (GAAP) promulgated in the United States of America. The significant accounting and reporting policies used by the Organization are described below to enhance the usefulness and understandability of the financial statements.

Classification of Current and Noncurrent Assets and Liabilities

The Organization considers assets to be current that can reasonably be expected, as part of its normal business operations, to be converted to cash and be available for liquidation of current liabilities within 12 months of the statement of net position date. Liabilities that reasonably can be expected, as part of normal Organization business operations, to be liquidated within 12 months of the statement of net position date are considered to be current. All other assets and liabilities are considered to be noncurrent.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Assets

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

- *Net assets without donor restrictions.* Net assets without donor restrictions are resources available to support operations. The only limits on the use of net assets without donor restrictions are the broad limits resulting for the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

- *Net assets with donor restrictions*. Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period or are limited by donor-imposed restrictions that neither expire by being used in accordance with a donor's restriction nor by the passage of time. The Organization's unspent contributions are classified in this class if the donor limited their use, as are the unspent appreciation of its donor-restricted endowment funds. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as donor restricted until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the use of the related resources is subject to donor restrictions. All expenses and net losses other than losses on endowment investments are reported as decreases in net assets without donor restrictions.

Cash and Cash Equivalents

Cash and cash equivalents are short term, interest bearing, highly liquid investments with original maturities of three months or less, and include cash in checking, savings and money market accounts.

Operating Reserve

Operating reserves are cash with board designations. Funds are only to be withdrawn in the event of an emergency cash flow need that cannot be remedied with the Organization's existing line of credit. Funds are to be withdrawn on a temporary basis and are to be replenished as soon as possible, not to exceed 90 days after the withdrawal.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Contributions Receivable, Net

Receivables are primarily unsecured amounts due from grantors on cost reimbursement or performance grants. The Organization uses the allowance method of accounting for receivables determined to be potentially uncollectable. An allowance for doubtful accounts was established for contributions receivable at June 30, 2024 totaling $357,854.

Deposits and Prepaid Expenses

Prepaid insurance, deposits, and other costs are expensed ratably over their respective terms of agreement.

Property and Equipment, Net

Property and equipment are reported in the statement of financial position at cost, if purchased, and at fair value at the date of donation, if donated. All land, buildings, and property are capitalized. The minimum dollar amount for capitalizing and depreciating an asset is $5,000. Repairs and maintenance that do not significantly increase the useful life of the asset are expensed as incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, as follows:

Leasehold improvements	3 years, or remaining lease term, if shorter
Office equipment	3 - 7 years
Office furniture	7 years
Vehicles	5 years

Property and equipment are reviewed for impairment when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements in the current period.

Vacation Policy

Accrued vacation benefits are accrued on a monthly basis. Full-time employees accrue vacation time based upon years of service to the Organization as follows:

Years Employed	Annualized Accrual
1 - 2 years	10 Days
3 - 6 years	15 Days
7+ years	20 Days

The maximum vacation accrual that can be earned is 2 times the employees' annual accrual. Unused vacation leave will be paid at the time of termination. Total accrued vacation at June 30, 2024, was $306,914 and is included in Accrued Payroll and Related Liabilities on the Statement of Financial Position.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Contract Advances

Contract advances represent revenues collected but not earned as of June 30, 2024. This is primarily composed of revenue for program funds received in advance. If a program is conducted over a fiscal year end, contract advances are recorded for all revenue related to programs predominately conducted in the next fiscal year.

Accounting for Contributions

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions, consistent with the nature of the restriction. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as net assets with donor restrictions until the payment is due unless the contribution is clearly intended to support activities of the current fiscal year or is received with donor restrictions. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Contributed Goods and Services

Contributions of goods received that are measurable are recorded as revenue at their estimated fair value when received. Contributions of services are recognized if the services received meet any of these criteria: (1) if they create or enhance nonfinancial assets and (2) if they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Revenue Recognition

Revenues from government agencies, service fees, and other third-party payors for services provided under such contracts are recognized when earned by the Organization. All gifts, bequests, and other public support are included in net assets without donor restrictions unless specifically restricted by the donor or the terms of the gift or grant instrument. Amounts received in excess of balances earned are recognized as liabilities in Deferred Revenue/Contract Advances.

Government Revenue

Government revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Government revenue from federal agencies is subject to independent audit required by the Uniform Guidance and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization’s management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Income Taxes

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and California income taxes under section 23701(d) of the California Revenue and Taxation Code. The IRS classified the organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

The Organization has adopted Financial Accounting Standards Board Accounting Standards Codification (ASC) Section 740-10, which clarifies the accounting for uncertainty in income taxes. ASC Section 740-10 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC Section 740-10 requires that an organization recognize in the financial statements the impact of the tax position if that position will more likely than not be sustained on audit, based on the technical merits of the position. As of and for the year ended June 30, 2024, the Organization had no material unrecognized tax benefits, tax penalties or interest.

The Organization's Forms 990, *Return of Organization Exempt from Income Tax,* for each of the tax years ended June 30; 2023, 2022, and 2021, are subject to examination by the IRS, generally for 3 years after they were filed.

The Organization's Forms 199, *California Exempt Organization Return*, for each of the tax years ended June 30; 2023, 2022, 2021, and 2020, are subject to examination by the Franchise Tax Board, generally for 4 years after they were filed.

Expense Recognition and Allocation

The cost of providing the Organization's programs and other activities is summarized on a functional basis in the statement of activities and statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Organization.

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Organization generally does not conduct its fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and management and general expenses in accordance with standards for accounting for costs of activities that include fundraising. Additionally, advertising costs are expensed as incurred.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Right-of-Use Operating Leases, Assets and Liabilities

The Organization leases facilities for operational purposes under operating leases. These leases typically have an initial term of three to five years. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on our consolidated balance sheet. ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of our leases do not provide an implicit rate, we use a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Our lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Adopted Accounting Pronouncement

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-13, Topic 326, *Financial Instruments - Credit Losses* (ASU 326). ASU 326 significantly changes how entities measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in the standard is a shift from an "incurred loss" model to the "expected credit loss" model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing the entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance of ASU 326 are accounts receivable. The Organization adopted the standard effective July 1, 2023. The impact of the adoption was not considered material to the financial statements, and primarily resulted in enhanced disclosures only.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Organization e's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The Organization's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

Comparative Totals

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023 from which the summarized information was derived.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Reclassifications

Certain amounts in the 2023 comparative totals have been reclassified to conform with the 2024 reporting format.

Fair Value Measurements

The Organization reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal or most advantageous market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- Level 1 - Quoted prices for identical assets or liabilities in active markets to which the Organization has access on the measurement date.

- Level 2 - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include
  - quoted prices for similar assets or liabilities in active markets;
  - quoted prices for identical or similar assets in markets that are not active;
  - observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
  - inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

- Level 3 - Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

The carrying amounts of cash and cash equivalents and receivables approximate fair value because of the terms and relatively short maturity of these financial instruments.

The carrying amounts of liabilities, approximate fair value because of the relatively short maturity of these financial instruments.

When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

3. CONTRIBUTIONS RECEIVABLE, NET

Contributions receivable consists of the following at June 30, 2024:

	Amount
Governmental contributions receivable	$ 3,405,938
Grants and contributions receivable	215,658
Total	3,621,596
Less: Allowance for doubtful accounts	(357,854)
Total	$ 3,263,742

Contributions receivable are expected to be collected during the year ending June 30, 2025.

4. PROPERTY AND EQUIPMENT, NET

Property and equipment at June 30, 2024 consists of:

	Amount
Leasehold improvements	$ 6,093
Office equipment	138,649
Office furniture	20,934
Vehicles	119,371
	285,047
Less: accumulated depreciation	(262,382)
Property and equipment, net	$ 22,665

Total depreciation expense for the year ended June 30, 2024 was $34,543.

5. CONTRACT ADVANCES

Contract advances consisted of the following at June 30, 2024:

	Amount
Beginning balance at July 1, 2023	$ 431,194
Additions:	
AAPI Equity	600,000
California Community Foundation	160,000
Employment Development Department	310,277
Los Angeles Care	161,316
Room rental events	110,694
Sierra Health Foundation	941,922
Total additions	2,715,403
Reductions:	(1,473,759)
Total contract advances	$ 1,241,644

6. BORROWING ARRANGEMENTS

Line of Credit

The Organization has a bank revolving line of credit agreement which allows for maximum borrowings of $250,000, bearing interest at Farmers and Merchant Banks prime rate plus 1% per annum, through February 2025. Per the terms of the agreement, the interest rate will be equal to Farmers and Merchant Banks prime rate. The interest rate will not be less than 7.25% per annum. In February 2025, the agreement was renewed until May 31, 2025.

As of June 30, 2024, no amounts were outstanding on the line of credit.

7. RIGHT OF USE ASSETS AND LEASE LIABILITY

Leases

The Organization has obligations as a lessee for office space with initial noncancelable terms in excess of one year. The Organization classified these leases as operating leases. Fixed payments are due under this lease. The Organization records short-term leases (those less than 12 months in duration) as operating expenditures in the period in which the lease obligations are incurred.

7. RIGHT OF USE ASSETS AND LEASE LIABILITY - Continued

The components of lease cost for the year ended June 30, 2024 are as follows:

Operating lease cost (included in Rent and Occupancy on the Statement of Functional Expenses)	$ 227,123
Right-of-use assets, operating lease	$ 660,384
Lease liability	$ 694,405

Other information related to leases at June 30, 2024 was as follows:

Supplemental cash flow information –

Cash paid for amount included in the measurement of lease liabilities:	
Operating cash flow from operating leases	$ 209,036
ROU assets obtained in exchange for lease obligations:	
Operating leases	$ 1,115,528
Reductions to ROU assets resulting from reductions to lease obligations:	
Operating leases	$ (421,123)
Weighted average remaining lease term:	2.75 years
Weighted average discount rate:	3.41%

Maturities of lease liabilities under noncancellable operating leases as of June 30, 2024, are as follows:

Year Ended June 30,	Amount
2025	$ 210,671
2026	173,074
2027	131,445
2028	98,160
2029	87,215
Thereafter	21,804
Total undiscounted lease payments	722,369
Less present value discount	(27,964)
Total	694,405
Less: lease liability, current portion	(175,548)
Long-term lease liability portion	$ 518,857

8. RETIREMENT PLAN

The Organization has established a retirement plan for qualified employees under the provisions of IRS Section 403(b). Employees may begin elective contributions after 90 days of service. The Organization is not required to and does not match the contributions.

9. FUNDRAISING REVENUE

Fundraising revenue comprise an exchange element based on the value of the benefits provided, and a contribution element for the difference between the total support and the exchange element. The exchange element includes the meal and activities provided at the events and auction items purchased at the events. The performance obligation for the meals and activities provided is met over time as event is held. The performance obligation for auction items purchased is met at a point in time when auction closes. The following table shows the Organization's disaggregated fundraising revenue:

	Revenue	Expenses	Net Revenue
Heroes of HYC	$ 45,944	$ (2,810)	$ 43,134
Holiday Wreath	3,815	(68)	3,747
Other special events	3,228	(1,200)	2,028
Total	$ 52,987	$ (4,078)	$ 48,909

10. IN-KIND CONTRIBUTIONS

Contributed nonfinancial assets recognized within the statement of activities for the year ended June 30, 2024, were as follows:

	Amount
Donated supplies	$ 59,292
Total	$ 59,292

In-Kind Contributions Valuation Techniques & Inputs

Donated supplies are valued at the estimated fair value per market research.

Donor Restrictions

There were no donor restrictions on any in-kind contributions received during the year ended June 30, 2024.

Monetization of In-Kind Contributions

The Organization does not sell donated in-kind contributions and only distributes goods or uses the services for program use.

11. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at June 30, 2024, consist of amounts restricted by donor-imposed stipulations, and are available for the following purposes:

Grant	Balance at 6/30/23	Income	Expenditures	Balance at 6/30/24
Back Office Support	$ -	$104,520	$ (31,962)	$ 72,558
Health Youth Services	-	3,500	(3,500)	-
Family Resource Center	-	75,000	(52,278)	22,722
Cesar Chavez Event	-	5,000	(5,000)	-
Children, Youth and Family Services	-	20,000	(20,000)	-
Coalition For Safety & Justice	9,961	-	(9,961)	-
Domestic Violence Services	-	35,000	(35,000)	-
Endowment Fund	40,000	-	-	40,000
Family Services Program	-	10,000	(10,000)	-
Incentive Payment Program	73,474	-	(73,474)	-
Long Beach Community Service	25,000	-	(25,000)	-
Liberty Community Plaza	130,958	-	(66,963)	63,995
Mental Health Advocate Program	-	125,000	(80,258)	44,742
Mental Health for Young Adults	-	500,000	(44,190)	455,810
Mental Health Services	-	7,500	(7,500)	-
Substance Use Disorder	52,870	100,000	(152,870)	-
Thanksgiving Turkeys Donation	-	1,480	(1,480)	-
Youth Coalition Summit	-	1,650	(1,650)	-
Youth Scholarship	-	1,025	(1,025)	-
	$ 332,263	$989,675	$ (622,111)	$ 699,827

12. CONTRACTS WITH COUNTY OF LOS ANGELES

The Organization has contracts with the County of Los Angeles to provide services related to child abuse prevention and intervention, gang prevention and intervention, juvenile delinquency prevention, substance abuse prevention and treatment, domestic violence counseling and support services, homeless services, and mental health treatment.

The contracts were renewed for two to five-year terms and require the Organization to disburse the funds received from the County for direct and indirect expenses of the program. The revenues and expenses related to these contracts are included in the accompanying statements of functional expenses.

The Organization also entered into a lease and operating agreement with the County of Los Angeles, to occupy a portion of the space as a tenant and perform the duties of manager for the community center portion.

13. CONCENTRATIONS OF CREDIT RISK

The majority of the Organization's contributions and grants are received from corporations, foundations, and individuals located in the state of California and Los Angeles County. As such, the Organization's ability to generate resources via contributions and grants is dependent upon the economic health of that area and of the state of California. An economic downturn could cause a decrease in contributions and grants that coincides with an increase in demand for the Organization's services.

Contributions receivable at June 30, 2024 are primarily due from governmental entities. As of June 30, 2024 five governmental entities accounted for 60% of total contributions receivables. For the year ended June 30, 2024, two entities accounted for 58% of total contributions.

14. LIQUIDITY AND FUNDS AVAILABLE

The total financial assets held by the Organization at June 30, 2024 and the amount of those financial assets that could be made available for general expenditure within one year of the date of the statement of financial position are summarized in the following table:

	June 30, 2024
Financial assets:	
Cash and cash equivalents	$ 1,185,322
Contributions receivable, net of allowance	3,263,742
	4,449,064
Less donor-imposed restrictions:	
Restricted by donors with time or purpose restrictions (including endowment funds)	(699,827)
Net financial assets after donor-imposed restrictions	3,749,237
Financial assets available to meet cash needs for general expenditures within one year	$ 3,749,237

The Organization's goal is generally to maintain financial assets to meet 60 days of operating expenses (approximately $2,500,000). As part of its liquidity management plan, the organization monitors cash flows required to meet operating needs on a monthly basis and structures financial assets to be available as general expenditures, liabilities, and other obligations come due. Further, the Organization has board designated operating reserves, which can be used for general expenditures, if necessary.

15. BOARD DESIGNATED NET ASSETS

The Organization's Board of Directors has designated a portion of net assets without donor restrictions to function as an operating reserve. Board designated net assets at June 30, 2024 were $246,687.

16. CONTINGENCIES

Governmental Funding

The Organization has received local, state, and federal funds for specific purposes that are subject to review and audit by the contracting agencies. Although such audits could generate expenditure disallowances under terms of the grants or contracts, if this were to happen it is management's opinion that any required reimbursements will not be material.

17. SUBSEQUENT EVENTS

The Organization has evaluated events subsequent to June 30, 2024, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through March 24, 2025, the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

INFORMATION REQUIRED BY *GOVERNMENT AUDITING STANDARDS*
AND THE UNIFORM GUIDANCE

VASIN, HEYN & COMPANY
ABOVE THE BRIGHT LINE
AN ACCOUNTANCY CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

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

To the Board of Directors of
Helpline Youth Counseling, Inc. (the Organization)
(A California Non-Profit Corporation)
Whittier, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Helpline Youth Counseling, Inc. (A California Non-Profit Corporation), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 24, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Helpline Youth Counseling, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for effectiveness of Helpline Youth Counseling, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Helpline Youth Counseling, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Helpline Youth Counseling, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Helpline Youth Counseling, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vavrinek, Hayn + Co.

Calabasas, California
March 24, 2025

VASIN, HEYN & COMPANY
ABOVE THE BRIGHT LINE
AN ACCOUNTANCY CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Helpline Youth Counseling, Inc. (the Organization)
(A California Non-Profit Corporation)
Whittier, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Helpline Youth Counseling, Inc.'s (A California Non-Profit Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Helpline Youth Counseling, Inc.'s major federal programs for the year ended June 30, 2024. Helpline Youth Counseling, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Helpline Youth Counseling, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Helpline Youth Counseling, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Helpline Youth Counseling, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Helpline Youth Counseling, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and 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 Helpline Youth Counseling, Inc.'s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Helpline Youth Counseling, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Helpline Youth Counseling, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Helpline Youth Counseling, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Vavrinek, Hayn + Co.

Calabasas, California
March 24, 2025

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(FEIN: 23-7113824)

Federal Grantor/Pass Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Disbursements/ Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services				
Passed Through the County of Los Angeles Alcohol and Drug Program Administration				
Block Grant for Prevention and Treatment of Substance Abuse	93.959	PH-004389	$ 582,354	$ -
Block Grant for Prevention and Treatment of Substance Abuse	93.959	PH-004389	344,876	-
Block Grants for Prevention and Treatment of Substance Abuse	**93.959**		**927,230**	**-**
Passed Through the County of Los Angeles				
Promoting Safe and Stable Families - Santa Fe Springs	93.556	17-9-35	76,342	-
Promoting Safe and Stable Families - Belvedere	93.556	17-9-1	63,693	-
MaryLee Allen Promoting Safe and Stable Families Program	**93.556**		**140,035**	**-**
Passed Through the California Department of Social Services				
Temporary Assistance for Needy Families	**93.558**	PH-004245	**121,328**	**-**
Passed Through Los Angeles County Department of Public Social Services				
Community Services Block Grant	**93.569**	4CF2127BFC	**10,648**	**-**
Total U.S. Department of Health and Human Services			**$ 1,199,241**	**$ -**
U.S. Department of Housing and Urban Development				
Passed Through the Los Angeles County Development Authority				
Community Development Block Grants/Entitlement Grants	14.218	112291	$ 23,044	$ -
Passed Through the City of South Gate				
Community Development Block Grants/Entitlement Grants	14.218	CDBG-CV	9,646	-
Community Development Block Grants/Entitlement Grants	**14.218**		**32,690**	**-**
Total U.S. Department of Housing and Urban Development			**$ 32,690**	$ -
U.S. Department of the Treasury				
Passed Through the City of South Gate				
Rental and Utility Assistance Program (ARPA funds)	21.023	SG-ARPA	$ 160,085	$ -
Passed Through Local Initiatives Support Corporation				
Emergency Rental Assistance Program	21.023	52515-0001	54,372	-
Emergency Rental Assistance Program	**21.023**		**214,457**	**-**
Passed Through the County of Los Angeles				
Corona Virus State and Local Fiscal Recovery Funds - Dream Center	21.027	79257	507,126	-
Corona Virus State and Local Fiscal Recovery Funds - DV	21.027	PH-004943	22,922	-
Corona Virus State and Local Fiscal RecoveryFunds	**21.027**		**530,048**	**-**
Total U.S. Department of the Treasury			**$ 744,505**	**$ -**
U.S. Department of Justice				
Passed Through the California Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	XD23 02 1230	$ 257,985	**$ -**
Crime Victim Assistance - Innovative Response to Marginalized Victims	16.575	KI22 05 1230	81,776	-
Crime Victim Assistance	**16.575**		**339,761**	**-**
Total U.S. Department of Justice			**$ 339,761**	**$ -**
TOTAL FEDERAL EXPENDITURES			**$ 2,316,197**	**$ -**

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of Helpline Youth Counseling, Inc. under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of Helpline Youth Counseling, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Helpline Youth Counseling, Inc.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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.

3. DE MINIMIS INDIRECT COST RATE

Helpline Youth Counseling, Inc. elected to use the 10% de minimis indirect cost rate for the year ended June 30, 2024.

4. LOAN AND LOAN GUARANTEE

Helpline Youth Counseling, Inc. did not have any balances of loan and loan guarantee programs outstanding at June 30, 2024 for loans described in 2 CFR section 200.50(b).

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified.		
Internal control over financial reporting:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified?	____ Yes	X None Reported	
Noncompliance material to financial statements noted?	____ Yes	X No	

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified?	____ Yes	X None Reported	
Type of auditors' report issued on compliance for major programs	Unmodified.		
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	____ Yes	X No	

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
16.575	Crime Victim Assistance
21.023	Emergency Rental Assistance Program

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000		
Auditee qualified as low-risk auditee?	X Yes	____ No	

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

HELPLINE YOUTH COUNSELING, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CURRENT AND PRIOR YEARS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

CURRENT YEAR FINDINGS AND QUESTIONED COSTS

2024 Findings:

There were no 2024 findings noted.

2024 Questioned Costs:

There were no 2024 questioned costs noted.

PRIOR YEARS FINDINGS AND QUESTIONED COSTS

2023 Findings:

There were no 2023 findings noted.

2023 Questioned Costs:

There were no 2023 questioned costs noted.

2022 Findings:

There were no 2022 findings noted.

2022 Questioned Costs:

There were no 2022 questioned costs noted.