



CHEK TAN  
& CO, LLP

2024

**FINANCIAL REPORT  
COMMUNITY YOUTH CENTER  
OF SAN FRANCISCO  
YEAR ENDED JUNE 30, 2024**

**COMMUNITY YOUTH CENTER OF SAN FRANCISCO  
FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2024**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Community Youth Center of San Francisco  
San Francisco, California

### **Opinion**

We have audited the accompanying financial statements of Community Youth Center of San Francisco (a nonprofit organization), 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 referred to above present fairly, in all material respects, the financial position of Community Youth Center of San Francisco 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. 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 Community Youth Center of San Francisco 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 Community Youth Center of San Francisco's ability to continue as a going concern within one year after the date that the financial statements are available to be 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 generally accepted 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, 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 Community Youth Center of San Francisco'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 Community Youth Center of San Francisco'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.

*Shrikant & Co. LLP*

San Francisco, California  
December 28, 2024

**COMMUNITY YOUTH CENTER OF SAN FRANCISCO**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2024**

ASSETS

Current assets	
Cash	\$ 6,022,676
Investments in certificate of deposit	8,058,498
Grants receivable	8,270,372
Prepaid expenses and other receivables	<u>216,769</u>
Total current assets	22,568,315
Property and equipment, at cost (net of accumulated depreciation of \$1,545,246)	3,502,042
Property and equipment-idled	859,586
Construction in progress	273,031
Right-of-use asset, operating lease	262,414
Security deposits	<u>35,194</u>
Total assets	<u>\$ 27,500,582</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 2,659,580
Accrued expenses and other payable	2,579,405
Lease liability	59,881
Mortgage payable	51,180
Refundable advance and deposits	<u>4,305,532</u>
Total current liabilities	9,655,578
Lease liability - non-current	208,533
Mortgage payable - non-current	<u>230,214</u>
Total liabilities	<u>10,094,325</u>
Net assets	
Without donor restrictions	<u>17,406,257</u>
Total net assets	<u>17,406,257</u>
Total liabilities and net assets	<u>\$ 27,500,582</u>

**The accompanying notes are an integral part of these financial statements.**

**COMMUNITY YOUTH CENTER OF SAN FRANCISCO**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2024**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and revenue			
Support			
Private grants	\$ 0	\$ 892,107	\$ 892,107
Donations	<u>3,100,534</u>	<u>0</u>	<u>3,100,534</u>
Total support	<u>3,100,534</u>	<u>892,107</u>	<u>3,992,641</u>
Revenue			
Government contracts	26,027,808	0	26,027,808
Fundraising and events	211,475	0	211,475
Capital Campaign	100,976	0	100,976
Interest income	513,438	0	513,438
Tuition fees	93,800	0	93,800
Miscellaneous income	<u>497,619</u>	<u>0</u>	<u>497,619</u>
Total revenue	<u>27,445,116</u>	<u>0</u>	<u>27,445,116</u>
Net assets released from restrictions	<u>892,107</u>	<u>(892,107)</u>	<u>0</u>
Total revenue and support	<u>31,437,757</u>	<u>0</u>	<u>31,437,757</u>
Functional Expenses			
Program services	26,583,961	0	26,583,961
Supporting services	<u>434,271</u>	<u>0</u>	<u>434,271</u>
Total functional expenses	<u>27,018,232</u>	<u>0</u>	<u>27,018,232</u>
Increase in net assets	4,419,525	0	<u>4,419,525</u>
Net assets - July 1, 2023	<u>12,986,732</u>	<u>0</u>	<u>12,986,732</u>
Net assets - June 30, 2024	<u>\$ 17,406,257</u>	<u>\$ 0</u>	<u>\$ 17,406,257</u>

**The accompanying notes are an integral part of these financial statements.**

**COMMUNITY YOUTH CENTER OF SAN FRANCISCO**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2024**

	Program Services	Supporting Services		Total Supporting Services	Total Expenses
		Management and General	Fund- Raising		
Accounting & audit	\$ 33,000	\$ 0	\$ 0	\$ 0	\$ 33,000
Communications	39,190	0	0	0	39,190
Consultants	6,482,125	190,063	0	190,063	6,672,188
Depreciation	279,185	0	0	0	279,185
Employee benefit	1,337,493	0	0	0	1,337,493
Equipment rental	15,763	0	0	0	15,763
Fundraising expense	-	0	82,563	82,563	82,563
Insurance	101,785	0	0	0	101,785
Interest expense	-	19,871	0	19,871	19,871
Miscellaneous expenses	437,370	1,491	0	1,491	438,861
Office expense and supplies	397,105	0	0	0	397,105
Outside services	70,884	0	0	0	70,884
Postage & delivery	1,231	15	0	15	1,246
Printing and reproduction	30,697	0	0	0	30,697
Program supplies	2,009,974	97,176	0	97,176	2,107,150
Rent	164,524	0	0	0	164,524
Repair and maintenance	91,593	0	0	0	91,593
Retirement plan	228,432	0	0	0	228,432
Salaries	9,710,978	39,562	0	39,562	9,750,540
Stipends	312,209	0	0	0	312,209
Subcontractor expenses	3,766,911	0	0	0	3,766,911
Taxes-payroll	773,752	0	0	0	773,752
Training	87,652	0	0	0	87,652
Travel and automobile	177,842	3,530	0	3,530	181,372
Utilities	34,266	0	0	0	34,266
<b>Total functional expenses</b>	<b>\$ 26,583,961</b>	<b>\$ 351,708</b>	<b>\$ 82,563</b>	<b>\$ 434,271</b>	<b>\$ 27,018,232</b>

**The accompanying notes are an integral part of these financial statements.**

**COMMUNITY YOUTH CENTER OF SAN FRANCISCO**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2024**

Cash flows from operating activities:	
Increase in net assets	\$ 4,419,525
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation and Amortization	<u>279,185</u>
Net cash provided by operating activities before changes in operating assets and liabilities	<u>4,698,710</u>
(Increase) decrease in operating assets:	
Grants receivable	(2,968,986)
Prepaid expenses and other receivables	31,223
Operating lease right-of-use assets	19,946
Security deposits	(74)
Increase (decrease) in operating liabilities:	
Accounts payable	2,424,948
Accrued expenses and other payable	313,427
Operating lease liability	(16,904)
Refundable advance and deposits	<u>(1,139,449)</u>
Net cash used in operating assets and liabilities	<u>(1,335,869)</u>
Net cash provided by operating activities	<u>3,362,841</u>
Cash flows from investing activities:	
Purchases of investments in certificate of deposit	(2,742,225)
Purchases of property and equipment	(69,254)
Payments on construction in progress	<u>(1,491)</u>
Net cash used in investment activity	<u>(2,812,970)</u>
Cash flows from financing activities:	
Payments on mortgage payable	<u>(509,703)</u>
Net cash used in financing activity	<u>(509,703)</u>
Net increase in cash	40,168
Cash at July 1, 2023	<u>5,982,508</u>
Cash at June 30, 2024	<u><u>\$ 6,022,676</u></u>
Supplemental disclosure:	
Cash paid during the year for interest	\$ 17,594

**The accompanying notes are an integral part of these financial statements.**



**COMMUNITY YOUTH CENTER OF SAN FRANCISCO  
FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2024**

Note 1 - Summary of Significant Accounting Policies

a. Organization

Community Youth Center of San Francisco (the “Organization”), also known as CYC, was incorporated on December 17, 1970 in California, under the name of Chinatown-Northbeach Youth Services and Coordinating Center. The Organization changed its name in 2007. It is a nonprofit organization formed to provide a variety of services to the primarily Asian immigrant population in San Francisco, California. The programs that the Organization provide are comprised of six major components – Behavioral Health, Education, Intervention, Leadership Development, Outreach – Special Project, and Workforce Development, and include services such as outreach, advocacy, violence prevention, substance abuse education, employment training and placement, counseling, crisis intervention and management, academic assistance, leadership training, life skills development, parent skills workshops, community service, and other indoor and outdoor activities and recreation. The population that the Organization serves includes a diverse Asian ethnic background of high-need, at-risk, low income, underserved and limited English proficient youth and their families. The Organization’s activities are primarily funded by Governmental agencies, private foundations, corporations, and the general public.

b. Basis of presentation and method of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America (GAAP).

Nonprofit organizations are required to provide statements of financial position, activities and cash flows. They are also required to report information regarding their financial position and activities according to two classes of net assets: net assets with donor-restrictions and net assets without donor restrictions.

Net Assets without Donor – Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization’s board may designate assets without restrictions for specific operational purposes from time to time.

Net Assets with Donor – restrictions – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

**COMMUNITY YOUTH CENTER OF SAN FRANCISCO  
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Note 1 - Summary of Significant Accounting Policies (continued)

b. Basis of presentation and method of accounting (continued)

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on assets and liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor restriction or by law. Generally, the donors of assets allow the Organization to use all or part of the income earned on the related investments for unrestricted or restricted purposes.

c. Use of accounting estimates

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

d. Concentration of credit risk

Financial instruments, which potentially subject the Organization to concentration of credit risk, consist primarily of cash, short-term investment and grants receivable. The Organization places its cash and short-term investments in certificate of deposits with financial institutions and its balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per depository bank. At various times, the Organization had cash balances in excess of the insured amount. At June 30, 2024, the Organization had \$7,344,608 uninsured balances.

Grants receivable are primarily from the City and County of San Francisco.

e. Grants receivable

Grants receivable are recorded at net realizable value consisting of the carrying amount less an allowance for uncollectible accounts. The allowance is established based on factors such as historical experience, credit quality and the age of the account balances. As of June 30, 2024, management believes that all grants receivable is collectible and accordingly, no allowance for doubtful accounts is required.

**COMMUNITY YOUTH CENTER OF SAN FRANCISCO  
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Note 1 - Summary of Significant Accounting Policies (continued)

f. Property and equipment

Property and equipment are stated at cost and include expenditures for improvements that substantially increase the useful lives of the existing property and equipment. Donations of property and equipment are recorded as contributions at estimated fair market value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Contributed property and equipment with donor restrictions on how long the assets must be used are recorded as restricted contributions. All other contributions of property and equipment are recorded as unrestricted contributions when the assets are placed in service.

Acquisitions of property and equipment in excess of \$1,000 and with useful lives of two or more years are capitalized. The cost of property and equipment are charged against net assets over their estimated useful lives using the straight-line method of depreciation. Maintenance and repairs, which are not considered betterments and do not extend the useful life of property and equipment, are charged to expense as incurred. When property and equipment are retired or disposed of the asset and accumulated depreciation are removed from the accounts and the resulting profit or loss is reflected in net assets.

g. Long-lived assets

Long-lived assets, such as land, building and other property, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. If circumstances require a long-lived asset be tested for possible impairment, the Organization first compare undiscounted cash flows expected to be generated by an asset to the carrying value of the asset. If the carrying value of the long-lived assets is not recoverable on a discounted cash flow basis, an impairment loss is recognized to the extent that the carrying value exceeds its fair value. Fair value is determined through various valuation techniques including discounted cash flow models, quoted market values and third-party independent appraisals, as considered necessary.

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Note 1 - Summary of Significant Accounting Policies (continued)

h. Right-of-Use (“ROU”) Assets and Lease Liability

A ROU asset is measured at the commencement date at the amount of the initially measured liability plus any lease payments made to the lessor before or after commencement date, minus any lease incentives received, plus any initial direct costs. Unless impaired, the ROU asset is subsequently measured throughout the lease term at the amount of the lease liability (that is the present value of the remaining lease payments), plus unamortized initial direct costs, and the addition or subtraction of any prepaid lease payments (accrued lease payments, less the unamortized balance of lease incentives received). Operating lease payments are recognized on a straight-line basis over the lease term.

The Foundation is a lessee in several noncancellable leases for building space and equipment. Leases for equipment were evaluated using the criteria outlined in ASC Topic 842 to determine whether the equipment leases were operating or capital leases.

As of June 30, 2024, all equipment leases were determined to be finance leases, and are recorded separately from the building lease on the statement of financial position as both a right- to-use (“ROU”) asset and lease liability, calculated by discounting fixed lease payments over the lease term at the risk-free rate. Lease liabilities are increased by interest and reduced by payments each period, and the right-of-use asset is amortized over the lease term.

For operating leases, interest on the lease liability and the amortization of the right-of-use asset result in straight-line rent expense over the lease term. Variable lease expenses, if any, are recognized when incurred.

The Community Youth Center of San Francisco excludes short-term leases having initial terms of 12 months or less from the new guidance as an accounting policy and recognizes rent expense on a straight-line basis over the lease term. Beginning July 1, 2023, operating and capital lease ROU assets and related current and long-term portions of operating and capital lease liabilities have been presented in the statement of financial position.

i. Revenue recognition

Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period received or promised. Conditional contributions are recorded when the conditions have been substantially met. Contributions are considered to be unrestricted unless specifically restricted by the donor.

**COMMUNITY YOUTH CENTER OF SAN FRANCISCO  
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Note 1 - Summary of Significant Accounting Policies (continued)

h. Revenue recognition (continued)

Donor-restricted contributions are initially recorded in the net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or when the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support.

Revenues from grants and contracts, including those from federal agencies, are generally reported as unrestricted contract/grant revenue and are recognized as qualifying expenses are incurred under the grant agreement. For the grants advances that will be expensed and deposits received for services to be performed in the following fiscal year, the advances and deposits were recorded as refundable advance and deposits. At June 30, 2024, the balance was \$4,305,532.

Revenue from tuition fees are recognized when the classes are provided to students. For the tuition received in advance for classes to be conducted in the next fiscal year, the advance in tuition was recorded as deferred revenue. At June 30, 2024, the balance was \$93,800.

i. Donated materials and services

Donated property is reflected as contribution in the accompanying statements at its estimated fair market value at date of gift.

Donated services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. For the year ended June 30, 2024, the Organization did not receive a significant amount of skilled, contributed time, which meets the two recognition criteria described above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements.

j. Income taxes

The Organization is exempt from Federal and State income taxes under the provisions of Internal Revenue Code Section 501(c) (3) and California Revenue and Taxation Code Section 23701(d) respectively. Therefore, no provisions for Federal and State income taxes were provided. In addition, the Organization qualifies for the charitable contribution deduction under the Internal Revenue Code Section 170(b) (1) (A) (VI) and has been classified as an organization that is not a private foundation under Section 509(a) (1).

**COMMUNITY YOUTH CENTER OF SAN FRANCISCO  
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Note 1 - Summary of Significant Accounting Policies (continued)

j. Income taxes (continued)

Generally accepted accounting principles provides accounting and disclosure guidance about positions taken by the organization in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken by the Organization in its federal and state tax returns are more likely than not to be sustained upon examination. The returns of the Organization are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

k. Functional expenses allocation

The costs of providing the various program services and supporting activities of the Organization have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, directly identifiable expenses and costs have been allocated among the program services and supporting activities benefited. Expenses related to more than one function are charged to programs and supporting services on the basis of staff time utilized.

l. Recent accounting pronouncements

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). Among other things, lessees will be required to recognize the following for all leases (with exception of short-term leases) at the commencement date: 1) a lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and 2) a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term. In June 2020, FASB deferred the adoption of this standard. Nonpublic business entities and private not-for-profit organization should apply the amendments for fiscal years beginning after December 15, 2021. Early adoption is permitted. Management is currently evaluating the impact the amendments in this ASU will have on the financial statements Note 1.

The new standard requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. It establishes a right of use ("ROU") that requires the lessee to recognize an ROU asset and lease liability on the balance sheet for all leases with a term longer than twelve months. Leases are classified as finance or operating, with classification affecting the pattern and classification of expense recognition in the income statement. The Foundation is required to implement the new standard statements on a modified retrospective basis, and to apply the new standard to all leases existing at the date of initial application. Management elected to use the effective date of January 1, 2022 as the date of initial application and elected the package of practical expedients under ASC 842 whereby an entity need not reassess (1) whether any expired or existing leases are or contain leases, (2) the lease classification for any expired or existing leases, and (3) initial direct costs for any existing leases.

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Note 1 - Summary of Significant Accounting Policies (continued)

m. Date of management's review

The Organization has evaluated subsequent events through December 28, 2024, the date the financial statements were available to be issued.

Note 2 - Funding Programs

**Behavioral Health** provides services to K-12 (elementary to high school) students who are at risk of being exposed to drugs, and other negative influences, and offers mental health assessment and early intervention of behavioral health issues.

**API Youth & Family Community Support Services (APIYFCSS)** - outreaches to the API community on behavioral health issues in order to provide early identification and assessment. The program also provides case management, referrals and resources. CYC, the lead agency, collaborates with Samoan Community Development Center and Southeast Community Development Center (formerly Vietnamese Youth Development Center) to engage the underserved and diverse API youth, Transitional Aged Youth (TAY) and their families. This project is funded by the Department of Public Health.

**Early Periodic Screening, Diagnosis and Treatment Program (EPSDT)** - provides outreach to the API community on behavioral health issues in order to provide early identification and assessment. The program also provides psychological assessments, individual and family psychotherapy, school-based clinical services, case management, community education and services, community projects and cultural identity activities. This project is funded by the Department of Public Health.

**Intensive Supervision and Clinical Services (ISCS/EPSDT)** – provides community based intensive supervision, mental health and case management services for youth who have been adjudicated wards of the Court and placed on probation. Services include court advocacy, school and home visit, curfew checks, referral and linkages services to structured enrichment activities and community services as well as parenting classes. This project is funded by the Department of Public Health.

**Asian Youth Prevention Services (AYPS)**'s goal is to empower youth with the knowledge to make good choices and live healthy lives. AYPS is a youth substance abuse prevention program that is led by Japanese Community Youth Council with the following collaborative partners: Community Youth Center, Samoan Community Development Center, and Vietnamese Youth Development Center. The program provides school-based groups based on the environmental strategies for at risk youth in middle and high schools. The leadership group provides peer leaders training and empowers them to create and implement environmental strategies for the targeted neighborhoods. The Strengthening Families Program reaches out to 24 families in two cycles, a total of 14 sessions per cycle, and provides interactive sessions to improve their youth and families' skills in communication, problem solving and relationships. This project is funded by the Department of Public Health. This program received supplemental funding from The

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Note 2 - Funding Programs (continued)

Center of Sierra Health Foundation's Elevated Youth California to implement a life skills and mentoring component to a minimum of 48 youth.

**Education** composed of grade K-12 educational programs which aim to develop youth academic achievement, financial independence, college advancement, career development, and technology skills.

**Aptos Middle School Beacon Center** – CYC launched the Beacon Center at Aptos Middle School in Fall 2018 and provides comprehensive school day and afterschool enrichment programs on site to over 250 students. The core leadership team includes the school administration, Beacon Director and CYC's leadership team. This program is funded by the SFUSD's ExCel Office and Department of Children, Youth & Families.

**Balboa Afterschool and Summer Community Enrichment Program** serves 80 youth daily in the areas of academic assistance, recreation, and enrichment. This program also provided a 6-week summer project based learning program on site with fieldtrips. In addition, the Teen Arts Program (TAP) aims to increase access of artistic and creative programming where youth will develop self-confidence, self-efficacy, and self-awareness through project based learning curriculum. In addition, the program will prepare students for life and work in the 21st century, including leadership, collaboration, and job skills development. Building off our solid ASP program, the BAP provides 4 tracks of project based learning programs, which are Film and Music Production, Screen-printing, Wood Art, and Photography. All the projects are funded by the SFUSD's ExCel Office and the Department of Children, Youth and their Families.

**ELO-P School Year** - The Expanded Learning Opportunities Program (ELO-P) provides before school, afterschool and summer enrichment programs for transitional kindergarten through sixth grade students including Redding ES, Garfield ES, Moscone ES and Aptos MS. The ELO-P programs focus on developing the academic, social, emotional, and physical needs and interests of students through hands-on, engaging learning experiences. The programs are student-centered, results driven, and complements learning activities in the regular school day.

**ESSER III Summer Grant Program** under the ExCEL office provides funding for the implementation of evidence based summer enrichment programs, and ensure the program respond to the students' academic, social and emotional needs as well as address the disproportionate impact of the coronavirus on the student populations. CYC received this summer grant for our Redding ES, Moscone ES, Aptos MS, Balboa HS and SFIHS.

**Garfield Afterschool and Community Enrichment Program** serves 140 youth daily in the areas of academic assistance, recreation, and enrichment activities. The club model focuses on 3 areas of enrichment: interest clubs, such as cooking, video production, gardening, and girls' soccer; language clubs, such as Hawaiian, Chinese, Japanese, Spanish, and Indian; and academic clubs, such as penmanship, money, literacy, and science. This project is funded by the SFUSD's ExCel Office and the Department of Children, Youth and their Families.



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Note 2 - Funding Programs (continued)

**Moscone Afterschool and Summer Community Enrichment Program** serves 140 youth daily in the areas of academic assistance, recreation, and enrichment. The club model focuses on 3 areas of enrichment: interest clubs, such as cooking, video production, gardening, and girls soccer; language clubs, such as Hawaiian, Chinese, Japanese, Spanish, and Indian; and academic clubs, such as penmanship, money, literacy, and science. This program also provided a 6-week summer academic and enrichment program on site with weekly fieldtrips. All the projects are funded by the SFUSD's ExCel Office and the Department of Children, Youth and their Families.

**Newcomer Clubs** serves over 150 immigrant high school students, who arrived in US for less than 2 years from the six Newcomer Pathways High Schools and provides educational tutorials, academic case management, school-based support groups, life skills workshops, community service and volunteer opportunities as well as peer leadership training. The 16 peer leaders helped to organize the High School Karaoke Contest, ran a series of summer workshops, held an educational campaign and developed presentation bilingual materials. Through the support of San Francisco Public Utility Commission (PUC), a curriculum on water conservation is integrated into the project based learning project as well.

**Redding Afterschool and Summer Community Enrichment Program**, serves 80 youth daily in the areas of academic assistance, recreation, and enrichment. The club model focuses on 3 areas of enrichment: interest clubs, such as cooking, video production, gardening, and girls' soccer; language clubs, such as Hawaiian, Chinese, Japanese, Spanish, and Indian; and academic clubs, such as penmanship, money, literacy, and science. This program also provided a 6-week summer academic and enrichment program to 60 youth on site with weekly fieldtrips. The SF Team program focuses on literacy development curriculum. All projects are funded by the SFUSD's ExCel Office and the Department of Children, Youth and their Families.

**STEM Program** serves two cohorts with a total of 30 youth through intensive STEM training and projects. Each cohort receives training on research skills, coding, robotics, engineering and human-centered design. Youth receive intentional coaching to ensure that youth practically apply learned skills and are challenging themselves to create innovative solutions that meet population needs. This program is funded by the Department of Children, Youth and their Families.

**SF International High School (SFI) Afterschool and Summer Community Enrichment Programs** serves 60 youth daily in the areas of academic assistance, recreation, and enrichment. This program also provided a 5-week summer project based learning program on site with fieldtrips. In addition, the Teen Arts Program (TAP) aims to increase access of artistic and creative programming where youth will develop self-confidence, self-efficacy, and self-awareness through project based learning curriculum. In addition, the program will prepare students for life and work in the 21st century, including leadership, collaboration, and job skills development. All the projects are funded by the SFUSD's ExCel Office, School Support Program and the Department of Children, Youth and their Families. The program also received supplemental funding to support a life skills support group from SFUSD.

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Note 2 - Funding Programs (continued)

**The CYC Case Management Program at the S.F. International (SFI) High School** supports newcomer students in the Wellness Center working in collaboration and partnership with school day staff. The program provides services to newcomer youth and their families through coordinated intensive services which include assessments, service integration, referrals, crisis intervention, and social and emotional support.

**Summer Together** - This year, there was a special Summer Together 2021 grant from Crankstart Foundation to support the summer program during the pandemic to increase staff support as well as academic and behavioral health support cross all in person summer programs from elementary schools to high schools.

**Sunset Summer Community Enrichment Program** provides a 6-week summer academic and enrichment program to over 200 youth from K-5th grade on site with weekly fieldtrips during summer. This program is funded by the Department of Children, Youth and their Families.

**Intervention** composed of case management and intervention programs, which aim to address the needs of high-risk youth and their families. CYC recognizes the needs of the community and has a Central Intake System in place to provide linkages, referrals and case management services.

**API Violence Prevention Services (APIVPS)** program engages youth in meaningful activities and integrates positive role models in their lives through case management, counseling services, court advocacy, school visits, parenting and enrichment activities with a community violence prevention and intervention focus. It targets high-risk API youth, who are involved in the juvenile justice system & their parents and bridges the service gaps in existing system and provides in home supervision and community services opportunities. The program also provides weekly parent support groups to help parents strengthening parenting skills, building confidence in their roles, and providing access to appropriate resources. This program is funded by the Department of Children, Youth and their Families.

**Community Assessment and Referral Center (CARC)** provides an alternative to juvenile hall for youth 11-17 years of age arrested for a variety of criminal offenses. CARC provides a single point of entry of crisis intervention, assessment, service integration, referring and mentoring. This project involves a collaboration of all the city agencies working with youth — from the schools, human services, and public health, through juvenile probation, police, the district attorney, the public defender, the sheriff and community-based organizations. At CARC, all these agencies develop one plan after contacting the family, to help the youth build a successful drug-free, crime-free life. Each youth is connected to a case manager, as well as to a mentor who spends one-on-one time with the youth, works with probation and the court, and guides the youth into positive interventions in the community. Huckleberry house is the lead agency and this program is funded by the Department of Children, Youth and their Families.

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Note 2 - Funding Programs (continued)

**Connective Services** engages youth in meaningful SEL activities and integrates positive role models in their lives through case management, counseling services, parenting and enrichment activities with a community violence prevention focus. It targets high-risk API youth & their parents and bridges the service gaps in existing system and provides school-based services, home visit and community services opportunities. The program also provides weekly parent support groups to help parents strengthening parenting skills, building confidence in their roles, and providing access to appropriate resources. This program is funded by the Department of Children, Youth and their Families. A special youth led project was funded by the Youth Empowerment Fund's Mini Grant.

**Leadership Development** provides a variety of youth development activities including leadership training and development workshops to enhance knowledge and increase awareness of community issues. Youth leaders advocate for the needs of the youth, participate in community service projects, and are involved in the decision-making process of future program development.

**API Middle School Mentorship Program (AURA)** selects 24 API middle school aged girls to attend weekly SEL workshops on topics related to female empowerment and guest speaker events with female role models. Monthly convening will strengthen the relationship between mentee and mentor, deepen the curriculum learning for youth, incorporate mentor perspective, and build up a wider network of support. Mentors are selected through an interview process to determine capacity and commitment to be a caring adult role model. During mentor & mentee bi-monthly meetings, mentors work towards achieving youth's goals and review youth's learning from program workshops. This program is funded by the Department of Youth, Children and their Families.

**API Youth Leadership Council's** goal is to empower the API youth to learn that they can bring about change and make an impact in the API community. The 12 API youth leaders gain a sense of self-awareness and cultural identity, become adept at using prosocial skills and complete a successful personal advancement portfolio. The youth leaders meet twice a week to gain greater knowledge and understanding of themselves, their family and their community through civic engagement activities, volunteering and community service, advocacy campaigns, and a service-learning project that has impact and brings positive change or solution to a community issue or concern. This project is funded by the Mayor's Office of Housing and Community Development. With the COVID 19 Recovery Fund from the Asian Pacific Fund, the Stand Up For Asian Youth Community Safety Project empowers AAPI youth leaders to address the rising incidence of anti-Asian hate across San Francisco using a school-based curriculum and advocacy campaign. As students return to in-person schooling, we anticipate anti-Asian hate and racial tensions to be exacerbated by students re-engaging one another amidst ongoing personal and societal stressors. The primary aim of the Stand Up Project is to disrupt and stop the rising incidence of bullying in schools especially targeting AAPI youth through youth training and an online advocacy campaign.

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Note 2 - Funding Programs (continued)

**Bayview Youth Advocates (BYA)**, a youth-led peer leadership program comprised of a diverse and multicultural group of 30 young people who live or attend school in the Bayview and are committed to making an impact in their community and San Francisco by working together to advocate for non-violence and positive change. As a BYA peer leader, these youths are a voice in the community and work together to reduce violence and create racial harmony, tolerance, respect and understanding through advocacy, education and outreach among the neighborhood's Asian and Pacific Islander, African American and Latino residents. This project is funded by the Department of Children, Youth and their Families, the Mayor's Office of Housing and Community Development and The San Francisco Foundation.

**District 7 Youth Council** is to create an opportunity for youth to voice their opinions and provide input on issues affecting the city of San Francisco. The program provides members (age 13-23) with a curriculum comprised of trainings and workshops on leadership development, public policy, citywide budgets, resolutions and community organizing. The members discuss issues affecting residents of District 7 and communicate directly with the Youth Commissioner of District 7. They propose projects to address issues in the district, draft proposal legislation and review legislation proposed by the Supervisor that affect youth. This program is funded by the Department of Youth, Children and their Families.

**Supporting Transitions and Aspirations Mentorship Program (STAMP)** integrates academic support, skills-based themes, weekly workshops, leadership development, a service learning project, and assistance with career choices, college applications and personal statements for 25 API high school sophomores and juniors. Each youth participant is matched with API young professional mentors for monthly one-on-one session, provided monthly workshops on postsecondary options, and a service learning project experience to showcase at the graduation. Mentees were also provided the opportunities to attend the national conference, leadership retreat and organize the API Summit with over 200 youth attendees. This program is funded by the Department of Youth, Children and their Families and the Rose Pak Community Fund.

**Stop the Hate Initiative's Transformative Grant** is funded by the California Department of Social Services under the State of California. As the fiscal lead organization, CYC partners with Chinese for Affirmative Action, Chinese Progressive Association and Chinatown Community Development Center. CYC's program develops a peer-based prevention program to reduce violence against API youth, including LGBTQ+ and non-binary folks. CYC will target outreach through existing relationships with the SF Unified School District and community partners to identify and recruit young leaders to train as peer leaders, develop curricula, and lead workshops for LGBTQ+, questioning, and non-binary youth. Topics include sexual harassment in schools, dating violence, sexual abuse, boundary setting, basic self-defense, and more.

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Note 2 - Funding Programs (continued)

**Young Asian Women Against Violence (YAWAV)** is a project dedicated to the positive empowerment and development for young women in San Francisco. It is a peer leadership program designed to reduce violence and sexual assault against Asian girls and young women. The program goals are to strengthen the resilience, pride, knowledge, and skills of Asian girls so that they are less vulnerable to all forms of abuse, and to educate the larger Asian community about girls' issues so that the community can better respond to such abuse. This program is funded by the Department On the Status of Women.

**Youth Development Program Enhancement** - the International Youth Foundation (IYF) selected CYC as one of the partners of a global youth program funded by Burberry Inspire Program under the Burberry Foundation. CYC's program model are closely aligned with the goal and focus of a global youth development program that IYF and a global company launched in Fall 2022. The goal of the global program is to enable young people to unlock their creativity and drive positive change in their communities. Its scope and focus are rooted in the creative youth development framework (CYDF) developed by the National Creative Youth Development Partnership. With this funding, CYC will hire a Learning and Evaluation Manager to collect data and document the impact of the youth leadership program.

**Community Outreach / Special Project** - CYC deeply understand youth culture is guided by the linguistic and cultural knowledge needed to connect with the communities they serve. The Special Project Component works with multicultural communities to promote racial harmony, cultural understanding and community building.

**API Parent Youth Empowerment Program** supports our Youth for Community Engagement (YCE) project and trains peer leaders to plan community engagement events, peer education workshops on disaster preparedness as well as leading youth members to visit senior buildings and host activities year-round. This program is funded by the Department of Children, Youth and their Families, and the Robert Jr. Louie Foundation. The peer leaders also provide the "Stop the Bleed & Hands-on Only CPR" training as certified instructors to the monolingual Chinese speaking residents in San Francisco, which is funded by Chinese Community Health Community Association (CCHCA). In addition, in partnership with Brightline Defense, CYC received a subcontract to support the Air quality Monitoring Program by reaching out to monolingual Chinese speaking population through surveys and educational workshops.

**API Council** comprised of 56 community-based organization that serve primarily API population in San Francisco and hosted regular general member meetings, townhalls and special meeting to advocate for the API community, including census. CYC is the fiscal agent for the API Council. It is funded by Mayor's Office of Housing and Community Development and Office of Civic Engagement and Immigrant Affairs. During this pandemic, API Council has raised fund to provide rapid response to the community through Asian Pacific Fund to support capacity building and cross-racial partnership through the Crankstart Foundation. In addition, the API Council has received a Food Systems Planning Grant from Stupski Foundation to hire consultants to develop a framework and assessment on the API community serving in San Francisco. Lastly, the API Council led a ADA

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Note 2 - Funding Programs (continued)

program for API merchants through the grant from the Office of Economic and Workforce Development.

**Bayview Branch Services and the Bayview Multicultural Engagement Project** engages Bayview residents and provides referrals and linkages to resources and services within the neighborhood. The Community Advocate conducts outreach at public housing projects, community centers, fairs, and multicultural events as well as providing informational workshops based on the needs of the community. The CYC's Bayview Solidarity Bus Tour is a teaching tool to educate the residents, especially the monolingual Chinese speaking population, about the Bayview's history and its residents and how that history has played an important role in the Bayview as it exists today. It is hoped the project will increase knowledge and understanding, break down barriers and promote tolerance, solidarity and racial harmony, as well as provide the general public with a better understanding and perspective of the Bayview's diverse population and needs. This project is funded by the Mayor's Office of Housing and Community Development, and partially by the Kaiser Permanente Foundation.

**Bayview Community Shuttle Project** is a pilot under SFMTA funded by the California Air Resources Board (CARB) through their Sustainable Transportation Equity Project (STEP) Program to provide an on-demand shuttle service program for the Bayview-Hunters Point Community. The overarching purpose of the STEP Program is to increase transportation equity in disadvantaged and low-income communities throughout the State. CYC participates in the Steering Committee, Chair the Transportation Resource Center Project Committee, and conduct community outreach & engagement as part of the Bayview Community Shuttle Project.

**Capital Improvement Project** – CYC acquired a building at 952 Clement Street with a vision of a Richmond Community Center to provide services to youth and families as well as residents in the Richmond and Sunset districts. CYC received a \$2 million funding from CA Targeted Grant and \$4 million funding from the Mayor's Office of Housing and Community Development (MOHCD) (including 2 million via State Funding) to support the renovation cost of the building.

**Capacity Improvement Grant** - CYC received a grant from Asian Pacific Fund to become a learning partner with Ming Yi Foundation in Taiwan. Our leadership team hosted joint meeting with Ming Yi Foundation's staff and program partners about our best practices and program strategy through in person and online meetings. In addition, with the support from Asian Pacific Fund, CYC started the strategy planning process for the next five years.

**Chinatown Neighborhood Festival** is a project funded by the Office of Economic and Workforce Development to promote a family-themed event to strengthen and build the capacity of the small businesses in Chinatown and in particular in its alleys and one that residents, merchants, and visitors would enjoy. CYC hosts the Springtime and Halloween Festival in April and October.

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Note 2 - Funding Programs (continued)

**Chinatown-Rose Pak Station Upper Plaza Program** is a partnership with SFMTA to activate this new community open space by hosting community events and cultural activities on weekends (Fridays to Sundays) to attract local residents and tourists utilize this new space and keep Chinatown as a vibrant community. In addition, CYC hired additional ambassadors for the special event in 2023 – APEC through the Chinatown Cultural Activation for Economic Regeneration (CCAER) grant under OEWD.

**Coalition for Community Safety and Justice** was formed in 2019 in response to long standing incidents of violence, crime and racial tensions and the surge in COVID-19 related anti-Asian racism and xenophobia has created a greater sense of urgency. The Coalition has played a critical role in defining the problem and putting forth recommendations that recognize intergenerational and devastating impacts of violence for the Asian and other affected communities. CYC is the lead and fiscal agency for the Coalition with Chinese for Affirmative Action, Chinese Progressive Association and New Breath Foundation as the subcontracting organizations. This funding including the victim support fund are jointly provided by Department of Children, Youth and their Families and District Attorney’s Office as well as private funders including Asian Pacific Fund and American Heart Association. In addition, The Asian American Foundation (TAAF) supports this Ant-Asian Hate efforts by awarding CYC a service support grant for the amount of \$400,000. TAAF’s National Network City Partners bring together social service providers, grassroots organizations, faith institutions, legal aid organizations, government officials and representatives, local businesses, and community leaders and members. The partners build and engage this local network to track, respond to, and ultimately prevent bias-related incidents. They provide comprehensive services to victims and their families and facilitate safety and healing efforts for them and the larger AAPI community in their city.

**Community Safety Outreach Program** is to educate the underserved community, including renters, business owners, youth, families and seniors in San Francisco on emergency preparedness and response and raise their awareness of the need to prepare for a disaster event through trainings, workshops, outreach and community events. CYC is a partner with SFCARD LISTO program and work together with community partners toward the mutual goal of helping prepare vulnerable Californians for disaster under the conditions set for by the LISTOS California campaign of the California for All initiative.

**JJML Production**, which CYC serves as its fiscal agency, received a \$23,000 grant from the Making Waves Project under the Center for Asian American Media (CAAM) to support it film project – “Alternative Facts”.

**The O2 Sabbatical Award** honors dedicated Bay Area nonprofit executive directors with an essential three-month break for rest and renewal. Sabbaticals also provide opportunities to empower leadership throughout an organization. The result is stronger and more resilient teams better prepared to partner with their communities to create positive change. CYC’s Executive Director received this award under the 2023 cohort.

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Note 2 - Funding Programs (continued)

**The Promise City Initiative** is implemented by The MEDA Equitable Recovery Institute in San Francisco. MEDA has received a two-year grant from Blue Meridian Partners to help launch Promise Neighborhood planning initiatives in three other San Francisco communities. MEDA is the lead agency for this Promise City Initiative, a city-wide community partnership to support backbone organizations in Chinatown, Bayview, and District 11 communities to support the development of cradle-to-career infrastructure that improves outcomes for children and families. CYC is the backbone organization for the Chinatown neighborhood. The new Promise Neighborhood planning initiatives works with the School District and the City to align their plans with the Mayor's Recovery Plan for Children and Families, focusing on San Francisco's hardest-hit communities and creating the first "Promise City" in the nation.

**PropelNext California Partnership California** provides an unrestricted funding grant to enhance and sharpen CYC's program models, implement strong performance management systems, and develop organizational cultures that facilitate and practice ongoing learning and assessment.

**REACH Dragon Boat Program** - Resilience Empowerment Academics Community Health (REACH) is a peer-to-peer mentorship model with 2 teams of 25 youth each for total of 50 youth who will compete in races against other youth teams. The program also enables youth to become physically fit, develop lifelong healthy habits, build confidence, self-esteem and character, connect with teammates and peers through teambuilding and bonding activities, develop leadership skills and a commitment to civic engagement and bringing positive changes to their community. This program is funded by the Department of Youth, Children and their Families.

**Richmond Moon Festival & Community Hub** engages the diverse Richmond District residents, provides referrals and linkages to resources and services. The program staff conduct outreach at community centers, conduct regular canvassing to merchants at the commercial corridors, coordinate the Richmond Moon Festival and take part in other community fairs and multicultural events. The service hub provides informational workshops based on the needs of the community and neighborhood cultural bus Tour to educate the residents, especially the monolingual Chinese speaking population, about the neighborhood's history and its residents. It is hoped the project will increase knowledge and understanding, break down barriers and promote tolerance, solidarity and racial harmony, as well as provide the general public with a better understanding and perspective of the Richmond District's diverse population and needs. This project is funded by the Office of Economic and Workforce Development. In addition, through the Civic Space Fund, in partnership with the merchant associations and community partners, CYC is the fiscal agency and part of the planning committee for the Richmond Night Markets.

**Senior Tablet and Smartphone Training Class** provides monolingual Chinese-speaking seniors in the Richmond District with the capability and skills to operate a tablet computer and smartphone. The skills learned will give them the mobility, access and freedom to connect to the world beyond their community without the confines of isolation and fear of not being to communicate because of limited or non-English proficiency. Each cohort will



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Note 2 - Funding Programs (continued)

comprise of four 2-hour sessions with up to 25 monolingual senior participants with a total of 325 senior participants. The sessions will be taught by experienced instructor with assistance from 90 youth volunteers. The program is funded by Mayor's Office of Housing and Community Development.

**Stop the Hate Program** provides support to our Victim Support Services for API victims of crime, including mental health education and counseling, victim support and advocacy to those directly and indirectly impacted by Anti-Asian hate. The program focuses on populations least likely to seek and have access to counseling resources, especially low-income, immigrant and monolingual populations within San Francisco. Nearly 40% of Anti-Asian hate incidents in the Bay Area have occurred in San Francisco, which is where CYC continues to play a key role in addressing violence. CYC and its partner, Chinatown YMCA, also reach out to BIPOC community members to our community centered healing through storytelling workshops. This project is funded by the California Department of Social Services under the State of California with Asian Health Services as the regional lead, and leveraged by a special funding from Kaiser Permanente Foundation through Asian American Advancing Justice/AAJC.

**Table Tennis program** provides youth with the opportunity to participate in a competitive sport against other youth; more importantly enables youth to become physically fit, develop lifelong healthy habits, build confidence, self-esteem and character, connect with teammates and peers through teambuilding and bonding activities, develop leadership skills, and bring positive change to their community. Workshop and practices are held after school at Aptos MS and Balboa HS with 15-20 youth per cohort for 3 cohorts. Tournaments are held in Fall, Winter, Spring, in addition to a summer open house, to engage other students, parents and community members. This program is funded by the Department of Youth, Children and their Families.

**Waverly Alley Summer Saturdays Event** is a project funded by the Office of Economic and Workforce Development to promote the cultural alley –Waverly Alley to strengthen and build the capacity of the small businesses in Chinatown. A series of 3 Saturday community events in summer on Waverly Alley, including a community fashion show, summer arts & craft fair, tricycle race and a food fair, were hosted by CYC to attract over 500 attendees.

**Workforce Development** composes of programs to address the needs of youth and young adults in the workforce field. Programs are available to help youth and young adults in every aspect of workforce development: resume writing, interview skills development, computer training, communications, and internship experience. Through the Workforce Development Component, youth and young adults will be provided with the fundamental skills to build a foundation for their future careers.

**Career Awareness Pathways to Success Program (CAPS)** serves a total of 45 youth through 3 cycles of 12-week sessions, serving 15 youth per cycle during afterschool and summer. Curriculum topics are based on planned activities and include but not limited to: Personal Interest and Aptitude Assessments, Career Research, Connections to Academics, Financial Literacy, Job Readiness, Education Planning, and etc. In addition, we conduct high school and college campus visits, workplace tours, guest speakers, and career fairs to

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Note 2 - Funding Programs (continued)

explore their many options. This program is funded by the Department of Children, Youth and their Families.

**Chinatown Rose Pak Station Ambassador Project** is a project that places bilingual ambassadors at the Chinatown Rose Pak Station to provide riders and pedestrians' assistance Mondays through Sundays at the station entrance, platform level and the intersection of Stockton Street and Washington Street. This program is funded by the SFMTA.

**Construction On Ramp Training Program** is led by Brightline Defense Project, as the Construction Sector Bridge Initiative coordinator, through the Office of Economic and Workforce Development. CYC provides outreach and recruitment to individuals between 17 and 21 years old, administering comprehensive assessments, offering case management, barrier removal assistance, and supportive services to all program trainees.

**High School Partnerships Program at SF International HS** assists the 11th graders with the knowledge, skills, abilities, and experiences that will prepare them for the world of work. Through a close working partnership with the SF International HS, the program provides the 11th graders with an integration of career readiness curriculum and work-based learning opportunities. Participants develop skills and competencies needed for future workforce success, including job seeking and retention skills. Program activities are sequenced, have specific skill-building goals, and utilize curriculum that trains and offers experiences to successfully prepare participants for the workforce. This program is funded by the Department of Children, Youth and their Families.

**Job Readiness for English Language Learners (JRELL)** provides youth, ages 14-18, who are primarily immigrant English Language Learners with a workforce program that focuses on removing barriers to employment through a skill building curriculum and workplace experience to ensure they are ready and prepared to succeed in school, work and life. Program participants received job readiness training/career exploration workshops and were placed at work experience at a work site that matched youth's interests. This program is funded by the Department of Children, Youth and their Families.

**Mayor's Youth Employment and Education Program (MYEEP)** provides a comprehensive system of youth employment and development services that maximize existing community resources to contribute to the overall development of youth in guiding them towards become self-sufficient adults. This program provides pre-employment training and paid internships to high school students and/or high-risk youth, ages 14-15, who are eligible to work and residing in the city of San Francisco. CYC hosts the Chinatown, Richmond, and Sunset with Japanese Youth Community Council as the lead agency. This program is funded by the Department of Children, Youth and their Families, Human Service Agency and Cities for Financial Empowerment Fund.

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Note 2 - Funding Programs (continued)

**Powerwash Mobile Team (PMT)** is a workforce development and training project funded by the Department of Public Works, to provide job-training opportunity to those who face multiple barriers in employment such as formerly incarcerated individuals and new immigrants with language barriers. The PMT is responsible to clean over 3,000 city trash cans in the city on a monthly basis. Pre-employment and safety training as well as ongoing job readiness workshops are provided to all workers. In addition, a Street Steam-cleaning Sidewalk project was added to provide weekly sidewalk cleaning on targeted hot spots in the city funded by the same City Department and the Office of Economic and Workforce Development.

**Transition Opportunities & Programs for Success (TOPS)** target high-risk Asian TAY (age 16-24), many whom are longtime truants and dropouts, monolingual and newly immigrated, anti-social, have a history of violence, family or peer pressures, multiple suspensions or expulsions from school, or in need of help reintegrating back into mainstream society. By providing a coordination and support structure for promoting the success of young people who transit back to school and community environments, the program will provide a personalized care plan, continuous services (mental health services, education, training, counseling, and recreation), and intense supervision to help them successfully transition into adulthood. This program is funded by the Mayor’s Office of Housing and Community Development.

**Young Adult WorkLink Access Points (YAWL)** develops innovative and effective services that enhance San Francisco’s workforce delivery system to address the needs of young adults (18-24) that focus on the special concerns of young adults and serves as a point of entry for these participants into the public workforce system. It also develops structured programming for young adults within the WorkLink Access Point that includes both leveraged educational and workforce preparation services, creates bridge and comprehensive programs that enable young adults to gain basic and work readiness skills that prepare them for future career success. With the goal to help young adults build skills they need to achieve economic self-sufficiency, we provide services for academic and skill building, addressing barriers that may be related to involvement with the criminal justice system, lack of a high school diploma or GED, and personal or family challenges. This project is funded by the Office of Economic and Workforce Development.

Note 3 - Grants Receivable

At June 30, 2024, grants receivable consisted of the following:

	<u>Amount</u>
<u>Federal Government</u>	
Substance Abuse and Mental Health Services Administration, Federal SABG Block Grant-Prevention passing through to Japanese Community Youth Council (AYPS)	\$ <u>103,276</u>
 Total Federal Funding	 \$ <b>103,276</b>

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Note 3 - Grants Receivable (continued)

<u>State &amp; City</u>	<u>Amount</u>
California State Library Target Grant (CYC Richmond Community Center)	\$ 200,000
Department of Public Health (APIYFCSS) – (pass through grant from State of California)	144,980
Department of Public Health (EPSDT) – (pass through grant from State of California)	811,899
Department of Public Health (ISCS/EPSDT– (pass through grant from State of California)	174,885
Dept. of Children, Youth and their Families (API PYEP)	38,565
Dept. of Children, Youth and their Families (Connective Services)	1,039,861
Dept. of Children, Youth and their Families (APIVPS)	20,897
Dept. of Children, Youth and their Families passing through to Japanese Community Youth Council (MYEEP)	78,633
Dept. of Children, Youth and their families passing through to SF Buchanan YMCA (YEF Mini Grant)	2,494
Dept. of Children, Youth and their Families (JRELL)	94,669
Dept. of Children, Youth and their Families (Newcomer Club)	26,221
Dept. of Children, Youth and their Families (CCSJ)	1,158,056
Dept. of Children, Youth and their Families (CSOP)	288,357
Dept. of Children, Youth and their Families (Sunset Summer Program)	78,192
Dept. of Children, Youth and their Families (STAMP)	13,527
Dept. of Children, Youth and their Families (BYA-DCYF)	14,682
Dept. of Children, Youth and their Families (D7 Youth Council)	2,730
Dept. of Children, Youth and their Families (REACH-Dragon Boat)	13,219
Dept. of Children, Youth and their Families passing through to Huckleberry Youth Programs, Inc. (CARC)	5,040
Dept. of Children, Youth and their Families (AURA)	9,726
Dept. of Children, Youth and their Families (Table Tennis)	38,324
Dept. of Children, Youth and their Families (STEM)	44,654
Dept. of Children, Youth and their Families (CAP)	24,349
Dept. of Children, Youth and their Families (SFI HS Partnership)	150,100
Dept. of Children, Youth and their Families (Aptos Beacon)	231,084
Dept. of Children, Youth and their Families (TAP)	126,366
Dept. of Children, Youth and their Families (Moscone)	66,195
Dept. of Children, Youth and their Families (Redding)	33,082
S.F. District Attorney’s Office (COVSSP)	25,574
S.F. Dept. of Public Works (PMT)	1,074,903
S.F. Dept. of Public Works (SSC)	431,877
S.F. Unified School District (Moscone ES)	38,514
S.F. Unified School District (Redding ES)	25,387
S.F. Unified School District (Aptos MS)	69,925
S.F. Unified School District (Garfield ES)	21,076

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Note 3 - Grants Receivable (continued)

	<u>Amount</u>
S.F. Unified School District (Balboa HS)	\$ 36,783
Department on the Status of Women (YAWAV)	54,100
Office of Civic Engagement & Immigrant Affairs (APIC)	15,000
Office of Economic and Workforce Development (YAWL)	105,868
Office of Economic and Workforce Development (Halloween & Springtime Fest)	25,000
Office of Economic and Workforce Development passing through Brightline Defense (COR)	21,919
Mayor's Office of Housing & Community Development (TOPS)	47,976
Mayor's Office of Housing & Community Development (MCE)	47,235
Mayor's Office of Housing & Community Development (YLC)	15,036
Mayor's Office of Housing & Community Development (Senior Tablet Class)	2,286
Mayor's Office of Housing & Community Development (Capital Improvement Project)	733,759
SF Municipal Transportation Agency (Ambassador Project)	335,160
SF Municipal Transportation Agency (Bayview Shuttle Project)	15,431
SF Municipal Transportation Agency (Chinatown Rose Pak Station Upper Plaza Events)	70,131
LISTOS California passing through SF CARD	<u>3,271</u>
 Total State & City Funding	 <b>8,146,998</b>
 <u>Private Foundations</u>	
Civic Space Foundation (Richmond District Night Market Event)	<u>20,098</u>
Total Corporation Funding	<b>20,098</b>
 Total:	 <b>\$ <u>8,270,372</u></b>

Note 4 - Organization Liquidity

Community Youth Center of San Francisco's financial assets available within one year of the balance sheet date for general expenditure are as follows:

Cash	\$ 6,022,676
Investments in certificate of deposits	8,058,498
Grants receivable	<u>8,270,372</u>
 Total:	 <b>\$ <u>22,351,546</u></b>

As part of Community Youth Center of San Francisco's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

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Note 5 - Property and Equipment

At June 30, 2024, property and equipment consisted of the following:

		Estimated Useful Lives <u>(Years)</u>
Building-Post Street	\$ 980,000	40
Building – Clement Street	842,909	40
Land – Post Street	420,000	N/A
Land – Clement Street	1,123,879	N/A
Automobile	704,003	7
Office equipment	418,630	5 or 7
Leasehold improvements	<u>557,867</u>	40
	5,047,288	
Less: Accumulated depreciation	<u>(1,545,246)</u>	
Net property and equipment	<u>\$ 3,502,042</u>	

As of June 30, 2024, part of the building and the land located at Clement Street with a carrying amount of \$859,586 are idled for improvements, and the cost for the construction in progress was \$273,031.

For the year ended June 30, 2024, depreciation expense amounted to \$279,185.

Note 6 - Mortgage Payable

On June 26, 2014 the Organization obtained a mortgage in an amount of \$675,000 with the Wells Fargo Bank to pay off the old mortgage. The mortgage will mature on June 15, 2029 and bears a fixed interest rate at 4.95%.

At June 30, 2024, mortgage payable consisted of the following:

	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Monthly Payments</u>	<u>Outstanding Balances</u>
Wells Fargo Bank	June 15, 2029	4.95%	\$ 5,346	\$ 281,657
Total outstanding balances less amounts due within one year				<u>(51,180)</u>
Non-current portion				\$ <u>230,477</u>

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Note 6 - Mortgage Payable (continued)

Maturities of mortgage payable are as follows:

For the year ending June 30, 2024

2025	\$ 51,180
2026	53,808
2027	56,572
2028	59,466
2029	<u>60,631</u>
 Total	 \$ <u>281,657</u>

Note 7 - Grants Revenues

For the year ended June 30, 2024, the Organization received funding from the following sources:

	Program Award Amount	Grant Revenue Recognized
<u>Federal Government</u>		
Substance Abuse and Mental Health Services Administration, Federal SABG Block Grant-Prevention passing through to Japanese Community Youth Council (AYPS)	\$ <u>170,025</u>	\$ <u>170,025</u>
 Total Federal Government Funding	 <b>170,025</b>	 <b>170,025</b>
<u>State &amp; City Government</u>		
California Department of Social Services passing through Asian Health Services (STH)	213,287	209,728
California Department of Social Services (TG)	2,617,122	2,599,799
California State Library Target Grant (CYC Richmond Community Center)	2,000,000	2,000,000
Department of Public Health (APIYFCSS)	331,769	215,986
Department of Public Health (EPSDT)-(pass through grant from State of California)	858,808	811,899
Department of Public Health (ISCS/EPSDT)-(pass through grant from State of California)	228,213	174,885
Department of Public Health)-(pass through Japanese Community Youth Council (AYPS))	33,949	33,949
San Francisco Human Service Agency passing through to Japanese Community Youth Council (MYEEP)	29,142	29,142

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Note 7 - Grants Revenues (continued)

	Program Award Amount	Grant Revenue Recognized
Dept. of Children, Youth and their Families (APIVPS)	\$ 161,145	\$ 118,492
Dept. of Children, Youth and their Families passing through to Japanese Community Youth Council (MYEEP)	264,363	264,363
Dept. of Children, Youth and their Families passing through to Huckleberry Youth Programs, Inc. (CARC)	75,669	24,761
Dept. of Children, Youth and their families passing through to SF Buchanan YMCA (YEF Mini Grant)	2,500	2,494
Dept. of Children, Youth and their Families (JRELL)	423,510	423,508
Dept. of Children, Youth and their Families (Newcomer Club)	233,542	233,350
Dept. of Children, Youth and their Families (Sunset Summer Program)	149,649	147,723
Dept. of Children, Youth and their Families (STAMP)	87,580	87,579
Dept. of Children, Youth and their Families (BYA - DCYF)	204,351	203,750
Dept. of Children, Youth and their Families (D7 Youth Council)	29,194	29,193
Dept. of Children, Youth and their Families (REACH – Dragon Boat)	151,804	151,785
Dept. of Children, Youth and their Families (AURA)	137,790	137,487
Dept. of Children, Youth and their Families (Table Tennis)	349,366	349,363
Dept. of Children, Youth and their Families (STEM)	196,176	194,274
Dept. of Children, Youth and their Families (CAP)	149,467	134,475
Dept. of Children, Youth and their Families (SFI HS Partnership)	298,935	283,705
Dept. of Children, Youth and their Families (Aptos Beacon)	748,362	704,539
Dept. of Children, Youth and their Families (TAP)	566,595	555,453
Dept. of Children, Youth and their Families (API PYEP)	303,833	303,796
Dept. of Children, Youth and their Families (CS)	2,367,087	2,051,932
Dept. of Children, Youth and their Families (CCSJ)	1,898,038	1,828,265
Dept. of Children, Youth and their Families (CSOP)	1,556,250	1,497,464
Dept. of Children, Youth and their Families (Garfield)	185,000	185,000



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Note 7 - Grants Revenues (continued)

	Program Award Amount	Grant Revenue Recognized
Dept. of Children, Youth and their Families (Moscone)	\$ 269,000	\$ 256,307
Dept. of Children, Youth and their Families (Redding)	167,000	147,723
S.F. District Attorney's Office (COVSSP)	165,000	102,285
San Francisco Department of Public Works (PMT)	2,278,528	1,562,315
San Francisco Department of Public Works (SSC)	506,107	468,941
S.F. Unified School District (Redding)	376,641	359,606
S.F. Unified School District (Garfield)	236,996	230,898
S.F. Unified School District (Moscone)	586,359	546,602
S.F. Unified School District (Aptos)	539,906	456,213
S.F. Unified School District (Balboa)	236,646	229,434
S.F. Unified School District (SFI)	205,295	197,743
S.F. Public Utilities Commission (Sustainability & Stewardship Program)	35,000	35,000
Department on the Status of Women (YAWAV)	235,584	233,802
Office of Economic and Workforce Development (YAWL)	400,000	352,189
Office of Economic and Workforce Development (CCSC)	48,000	48,000
Office of Economic and Workforce Development (Halloween & Springtime Fest)	50,000	50,000
Office of Economic and Workforce Development (Summer Saturdays on Waverly)	105,000	75,000
Office of Economic and Workforce Development (Richmond Moon Festival & Community Hub)	150,000	148,600
Office of Economic and Workforce Development (APIC ADA Program)	205,000	205,000
Office of Economic and Workforce Development (CCAER)	63,270	16,378
Office of Economic and Workforce Development passing through Brightline Defense (COR)	60,000	59,432
SF Municipal Transportation Agency passing through Central Subway Partnership (Ambassador Project)	451,437	451,437
SF Municipal Transportation Agency (Bayview Shuttle Project)	414,000	120,766
SF Municipal Transportation Agency (Chinatown Rose Pak Station Upper Plaza Event)	147,410	135,224
Office of Civic Engagement & Immigrant Affairs (API Council)	369,951	369,951
LISTOS California passing through SF CARD	65,000	64,668

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Note 7 - Grants Revenues (continued)

	Program Award Amount	Grant Revenue Recognized
Mayor's Office of Housing & Community Development (Capital Improvement Project)	\$ 4,000,000	\$ 2,288,202
Mayor's Office of Housing & Community Development (MCE)	231,985	231,528
Mayor's Office of Housing & Community Deployment (TOPS)	374,332	373,747
Mayor's Office of Housing & Community Development (Senior Tablet Class)	<u>53,950</u>	<u>52,653</u>
<b>Total State &amp; City Funding:</b>	<b>29,879,893</b>	<b>25,857,783</b>
 <u>Private Foundations</u>		
American Heart Association	150,000	54,502
Asian Americans Advancing Justice (Anti-Asian Violence Initiative)	95,000	42,967
Amgen Foundation (Strategic Planning Project)	25,000	25,000
Asian Pacific Fund (Rose Park Fund)	33,836	827
Asian Pacific Fund (Ming Yi Program)	15,000	15,000
Kaiser Permanente (Bayview MCE)	100,000	71,288
Chinese Community Health Care Association (Chinese Safety Outreach & Education Program for Chinese Monolingual Community)	15,000	15,000
Civic Space Foundation (Richmond District Night Market)	100,000	20,098
Mission Economic Development Agency (Promise Neighborhood Planning Initiative Program)	50,000	18,658
International Youth Foundation (IYF/Burberry Inspire Youth Leadership Development)	40,000	10,231
Center for Asian American Media (Making Waves Project)	25,000	9,364
PropelNext	144,125	55,870
The Asian American Foundation	400,000	39,904
Brightline Defense Project (Air Quality Monitoring Program)	93,325	15,212
Crankstart Foundation (API Council)	250,000	124,263
Crankstart Foundation (Summer Together)	255,109	5,206
Cities for Financial Empowerment Fund passing through to Japanese Community Youth Council (MYEEP)	27,238	27,238
Elevate Youth California (EYC/AYPS)	80,000	73,004
Stupski Foundation (Food Implementation)	318,500	203,475

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Note 7 - Grants Revenues (continued)

	Program Award Amount	Grant Revenue Recognized
Uplands Foundation (O2 Initiative)	\$ <u>65,000</u>	\$ <u>65,000</u>
Total Corporation Funding	\$ <u><b>2,282,133</b></u>	\$ <u><b>892,107</b></u>

Note 8 - Net Assets Released from Restrictions

For the year ended June 30, 2024, the Organization released the following net assets from restrictions:

Behavioral Health	\$ 73,004
Education	5,206
Leadership Development	10,230
Community Outreach – Special Project	776,429
Workforce Development	<u>27,238</u>
Total net assets released from restrictions	\$ <u><u><b>892,107</b></u></u>

Note 9 - Operating Lease Obligations

The Organization leased seven office facilities under an operating lease during the fiscal year ended as June 30, 2024.

One office is located at 319 Sixth Avenue, San Francisco, California. This lease was on a month-to-month term with a monthly rent of \$1,000. The total rent expenses for the year ended June 30, 2024 amounted to \$12,000.

The second office is located at 830 Sacramento Street, San Francisco, California. This lease starting January 2021 and ending in December 2021. The monthly rent for this period is \$813. The second extension of the lease starting in January 2022 and ending in December 2022. The monthly rent for this period is \$844. The third extension of the lease starting in February 2023 and ending in January 2024. The month rent for this period is \$895. The fourth extension of the lease starting in February 2024 and ending in January 2025. The monthly rent for this period is \$919. The total rent expense for the year ended June 30, 2024 amounted to \$10,884.

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Note 9 - Operating Lease Obligations (continued)

The third office is located at 5009 3<sup>rd</sup> St, San Francisco, California. Starting from July 2019, Community Youth Center of San Francisco leases this new office to replace the office located at 4438 3<sup>rd</sup> street, San Francisco, California. The lease agreement for this new office is for 10 years, starting in July 2019, and it will expire in July 2029. The monthly rental payment is \$3,800 for the period from July 2023 to June 2024. Total rent expenses for the year ended June 30, 2024 amounted to \$45,600.

The fourth office is located at 918B Clement Street, San Francisco California. The lease starting in April 2019 and ending in March 2021. The second extension of the lease starting in April 2021 and ending in November 2021. The third extension of the lease starting in December 2021 and ending in November 2023. The monthly rent payment is \$2,250 for the period from July 2022 to November 2022 and \$2,350 for the period from December 2022 to June 2023. This lease is on a month-to-month term with monthly rent of \$1,350. Total rent expenses for the year ended June 30, 2024 amounted to \$16,200.

We also lease the next door office located on 918 Clement Street with the same landlord starting December 2021 to November 2022 for \$1,886.66 per month. The second extension of the lease starting in December 2022 and ending in November 2023 for \$1,350 per month. This lease is on a month-to-month term with monthly rent of \$2,350. Total rent expenses for the year ended June 30, 2024 was amounted to \$28,200.

The fifth office is located at 772 Commercial Street, San Francisco, California. This lease is on a month-to-month term with monthly rent of \$500. Total rent expenses for the year ended June 30, 2024 amounted to \$6,000.

The sixth office is located at 728 Sacramento Street, San Francisco, California. This lease starting in January 2023 and ending in December 2023. The yearly rental payment is \$2,000 for this period. Total rent expenses for the year ended June 30, 2024 was amounted to \$2,000.

The seventh office is located at 32 Ocean Avenue, San Francisco, California. This lease starting in February 2023 and ending in June 2024. The monthly rental payment is \$1,500 for this period. The second extension of the lease starting in July 2024 and ending in June 2026. The monthly rent for this period is \$1,600. Total rent expenses for the year ended June 30, 2024 was amounted to \$18,600.

Future minimum lease payments under the above leases are as follows:

For the year ending June 30, 2024	
2025	\$ 72,116
2026	69,000
2027	49,200
2028	50,400
2029	51,600