

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT
RESEARCH INSTITUTE, INC.**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
(Modified Cash Basis)**

Years Ended December 31, 2020 and 2019

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Table of Contents

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT.....	1-2
FINANCIAL STATEMENTS	
Statements of Assets and Net Assets - Modified Cash Basis.....	3
Statements of Revenues, Expenses and Changes in Net Assets - Modified Cash Basis.....	4
Statements of Functional Expenses - Modified Cash Basis.....	5-6
Statements of Cash Flows - Modified Cash Basis.....	7
Notes to Financial Statements - Modified Cash Basis.....	8-13
SUPPLEMENTARY INFORMATION	
Schedules of Governmental Grant Revenues By Program - Modified Cash Basis.....	14

Independent Auditors' Reports

To the Board of the
Huntington Youth Bureau
Youth Development Research Institute, Inc.
Huntington, New York

Report on the Financial Statements

We have audited the accompanying financial statements of Huntington Youth Bureau Youth Development Research Institute, Inc. (a nonprofit organization), which comprise the statements of assets and net assets - modified cash basis as of December 31, 2020 and 2019, and the related statements of revenues, expenses and changes in net assets - modified cash basis, functional expenses - modified cash basis and cash flows - modified cash basis for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and net assets of Huntington Youth Bureau Youth Development Research Institute, Inc., as of December 31, 2020 and 2019, and its revenue and expenses, and cash flows for the years then ended in accordance with the modified cash basis of accounting as described in Note 2.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Coronavirus Pandemic (COVID-19)

As discussed in Note 11, due to the global viral outbreak caused by the Coronavirus Pandemic ("COVID-19") in 2020, there have been resulting effects which have negatively and could materially impact Huntington Youth Bureau Youth Development Research Institute, Inc.'s, financial condition, operations and cash flows. The ultimate impact of these matters to Huntington Youth Bureau Youth Development Research Institute, Inc., and its future financial condition, operations and cash flows is presently unknown. The accompanying financial statements as of and for the year ended December 31, 2020 reflect some the effects of this event. Management's evaluation of the events and conditions as a result of COVID-19 are described in Note 11.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of governmental grant revenues - modified cash basis, 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.

PKF O'Connor Davies, LLP

Hauppauge, New York

July 9, 2021

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Statements of Assets and Net Assets - Modified Cash Basis

		December 31,	
		2020	2019
ASSETS			
Cash		\$ 303,074	\$ 275,876
Equipment, furniture and fixtures		49,991	44,715
Total Assets		<u>\$ 353,065</u>	<u>\$ 320,591</u>
NET ASSETS			
Without donor restrictions		\$ 111,601	\$ 83,359
With donor restrictions		241,464	237,232
Total Net Assets		<u>\$ 353,065</u>	<u>\$ 320,591</u>

See notes to financial statements.

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Statements of Revenues, Expenses and Changes
in Net Assets - Modified Cash Basis

	December 31,					
	2020			2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES						
Governmental grants	\$ 1,727,760		\$ 1,727,760	\$ 1,841,705		\$ 1,841,705
Other grants, contributions and fees	35,938	\$ 14,203	50,141	16,705	\$ 22,500	39,205
Client service revenue	177,815		177,815	261,944		261,944
Interest income	13	41	54	156	52	208
	<u>1,941,526</u>	<u>14,244</u>	<u>1,955,770</u>	<u>2,120,510</u>	<u>22,552</u>	<u>2,143,062</u>
Net assets released from restrictions						
Restrictions satisfied by the issuance of scholarships to residents	10,012	(10,012)		10,000	(10,000)	
Total Revenue	<u>1,951,538</u>	<u>4,232</u>	<u>1,955,770</u>	<u>2,130,510</u>	<u>12,552</u>	<u>2,143,062</u>
EXPENSES						
Program expenses	1,665,635		1,665,635	1,889,916		1,889,916
Administrative expense	257,661		257,661	257,715		257,715
Total Expenses	<u>1,923,296</u>	<u>-0-</u>	<u>1,923,296</u>	<u>2,147,631</u>	<u>-0-</u>	<u>2,147,631</u>
Change in Net Assets	28,242	4,232	32,474	(17,121)	12,552	(4,569)
NET ASSETS						
Beginning of Year	83,359	237,232	320,591	100,480	224,680	325,160
End of Year	<u>\$ 111,601</u>	<u>\$ 241,464</u>	<u>\$ 353,065</u>	<u>\$ 83,359</u>	<u>\$ 237,232</u>	<u>\$ 320,591</u>

See notes to financial statements.

HUNTINGTON YOUTH BUREAU YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.

Statement of Functional Expenses - Modified Cash Basis Year Ended December 31, 2020

	Program Services										Supporting Services	
	Drug and Alcohol	Project EXCEL	Sanctuary	Sanctuary Transitional and Independent Living Services	Huntington Youth Court	Family Social Worker	Contract Management	Scholarship	Summer Youth Connection	Total Program Services	Management and General	Total
Salaries and wages	\$ 642,663	\$ 235,668	\$ 127,357	\$ 33,963	\$ 69,267	\$ 30,420	\$ 40,097			\$ 1,179,435	\$ 187,288	\$ 1,366,723
Employee benefits	112,339	69,606	27,929	12,769	14,141	8,913	10,587		\$ 87	256,371	30,955	287,326
Payroll taxes	50,027	18,278	9,918	2,647	5,402	2,368	3,327			91,967	14,328	106,295
Payroll processing fees	3,196				595					3,791		3,791
Supplies	11,228	3,358	51,462		567	61	10,151		798	77,625		77,625
Professional/consultants			12,126				125		7,100	19,351	6,200	25,551
Travel and conference	20	564	999	56	21	56	518			2,234		2,234
Depreciation											18,890	18,890
Printing		724	953					\$ 10,000		1,677		1,677
Scholarship										10,000		10,000
Lab fees	5,747									5,747		5,747
Bank fees		1,569	864			202	1,077	12		3,953		3,953
Professional memberships	300			229						300		300
Medical billing	4,527									4,527		4,527
Utilities	610	1,652								2,262		2,262
Awards		2,250								2,250		2,250
Other			2,370				1,775			4,145		4,145
Total Expenses	\$ 830,657	\$ 333,669	\$ 233,978	\$ 49,664	\$ 89,993	\$ 42,020	\$ 67,657	\$ 10,012	\$ 7,985	\$ 1,665,635	\$ 257,661	\$ 1,923,296

See notes to financial statements.

HUNTINGTON YOUTH BUREAU

Statement of Functional Expenses - Modified Cash Basis
Year Ended December 31, 2019

Program Services													Supporting Services		
	Drug and Alcohol	Project EXCEL	Sanctuary							Supporting Services					
			Sanctuary	Transitional and Independent Living Services	Huntington Youth Court	Family Social Worker	Contract Management	Scholarship	Summer Youth Connection	Opioid Grant	Other	Total Program Services	Management and General	Total	
Salaries and wages	\$ 734,829	\$ 248,099	\$ 112,039	\$ 34,580	\$ 76,733	\$ 34,186	\$ 49,433	\$ 31,037	\$ 1,320,936	\$ 175,600	\$ 1,496,536				
Employee benefits	132,233	75,821	15,819	9,096	14,396	11,872	11,871	910	272,107	32,850	304,957				
Payroll taxes	57,611	19,283	8,761	2,726	6,000	2,676	4,088	2,446	103,591	13,433	117,024				
Payroll processing fees	3,762				710				4,472		4,472				
Supplies	16,848	5,721	541	176	1,077			1,692	92,619	9,119	101,738				
Professional/consultants			12,176				1,400		21,169	6,000	27,169				
Travel and conference	934	3,056	3,493	1,100	78	173		220	9,054	268	9,322				
Depreciation										17,697	17,697				
Printing	890	2,257	4,460						7,607		7,607				
Scholarship								\$ 10,000	10,000		10,000				
Lab Fees	34,090								34,090		34,090				
Bank Fees		1,507	696	174		236			2,613		2,613				
Professional memberships	500		2,365						2,865		2,865				
Medical billing	4,500								4,500		4,500				
Utilities	570	1,278							1,848		1,848				
Awards		2,250							2,250		2,250				
Other					195				195	2,748	2,943				
Total Expenses	\$ 986,767	\$ 359,272	\$ 160,350	\$ 47,852	\$ 99,189	\$ 49,143	\$ 66,792	\$ 47,534	\$ 1,889,916	\$ 257,715	\$ 2,147,631				

See notes to financial statements.

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Statements of Cash Flows - Modified Cash Basis

	December 31,	
	2020	2019
Cash Flows from Operating Activities		
Change in net assets	\$ 32,474	\$ (4,569)
Adjustment to reconcile change in net assets to net cash from operating activities:		
Depreciation	18,890	17,697
Net Cash from Operating Activities	51,364	13,128
Cash Flows from Financing Activities		
Purchase of fixed assets	(24,166)	(27,542)
Net Cash from Financing Activities	(24,166)	(27,542)
Net (Decrease) Increase in Cash	27,198	(14,414)
Cash		
Beginning of Year	275,876	290,290
End of Year	\$ 303,074	\$ 275,876

See notes to financial statements.

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Notes to Financial Statements - Modified Cash Basis
Years Ended December 31, 2020 and 2019

Note 1 - Nature of Activities

The Huntington Youth Bureau Youth Development Research Institute, Inc. (the "Institute") was organized on behalf of the Town of Huntington to organize, operate and maintain youth development programs and facilities, to research and develop educational and referral services for youth and to encourage increased involvement in civic and social activities through cooperation and coordination of efforts with other public and private groups and institutes.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Institute have been prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Modifications to the modified cash basis of accounting include recording property and equipment and its related depreciation. Accordingly, revenue is recorded when received rather than when earned and expenses are recorded when paid rather than when the obligation is incurred. Consequently, the Institute has not recognized pledges receivable from donors, accounts payable to vendors, and their related effects on the change in net assets in the accompanying financial statements.

Revenue Recognition

Revenues primarily consist of various fees, grants, donations, gifts, and contributions. Revenues are recognized at the time of collection or when the cash is received.

Cash and Cash Equivalents

For purposes of the statements of cash flows - modified cash basis, the Institute considers all cash investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents as of December 31, 2020 and 2019.

Equipment, Furniture and Fixtures

The Institute follows the practice of capitalizing all expenses over \$100 for equipment, furniture and fixtures at cost. Depreciation is computed using the method and periods as follows:

<u>Description</u>	<u>Method</u>	<u>Period</u>
Equipment	Straight-line	5 years
Furniture and Fixtures	Straight-line	7 years

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Notes to Financial Statements - Modified Cash Basis
Years Ended December 31, 2020 and 2019

Note 2 - Summary of Significant Accounting Policies (continued)

Net Assets

Net assets and revenues are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

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

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

Impairment of Long-Lived Assets

The Institute reviews the carrying values of long-lived and identifiable intangible assets for possible impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Any long-lived assets held for disposal are reported at the lower of their carrying amounts or fair value less cost to sell. Management has determined that there have been no impairments of long-lived or intangible assets through December 31, 2020 and 2019.

Income Taxes

The Institute qualifies as a tax-exempt organization under Internal Revenue Code Section 501(c)(3), and therefore has made no provision for federal, state and local income taxes. The Institute accounts for the effect of any uncertain tax positions based on a "more-likely-than-not" threshold to the recognition of the tax positions being sustained. Management has determined that the Institute had no uncertain tax positions that would require financial statement recognition or disclosure. The Institute is no longer subject to examinations by the applicable taxing jurisdictions for periods prior to December 31, 2017.

Contributions

Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions.

When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities - modified cash basis as net assets released from restrictions.

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Notes to Financial Statements - Modified Cash Basis
Years Ended December 31, 2020 and 2019

Note 2 - Summary of Significant Accounting Policies (continued)

Advertising

The Institute follows the policy of charging the costs of advertising to expense as incurred.

Functional Allocation of Expenses

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

Note 3 - Summary of Institute's Major Programs

The Institutes major programs consist of the following:

Drug and Alcohol

This program is a state licensed, chemical dependency treatment prevention provider offering individual, group and family counseling to individuals who are abusing substances, those who are at risk of becoming involved with drugs and their families. This program's mission is to provide comprehensive prevention, education and treatment services to youth and adults. This program provides services within the schools and regional youth agencies in the Town.

Opioid Grant

This grant was awarded to the Drug and Alcohol Counseling Center to implement opioid prevention. This program ended in 2019.

Project EXCEL

This program offers youth academic and employment skills training, life skills programs, creative arts programs (Youth Writes and Writers' Workshop) and educational performances through Backstage Productions. Project EXCEL develops competencies in young people that will empower them to make healthy, productive life choices.

Sanctuary

This program provides potential runaway and homeless youth and their families with counseling services. Sanctuary helps teach youth to negotiate and communicate better with the family and/or help the youth find a temporary place to live, until the crisis in the family is resolved. Services are available 24 hours a day.

Sanctuary Transitional and Independent Living Services

This program is an extension of the Sanctuary program. The Sanctuary program helps homeless runaway youths up to the age of 18, while Sanctuary Transitional and Independent Living Services help homeless runaway youths from ages 18 to 21.

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Notes to Financial Statements - Modified Cash Basis
Years Ended December 31, 2020 and 2019

Note 3 - Summary of Institute's Major Programs (continued)

Huntington Youth Court

Huntington Youth Court is run by youth for youthful offenders. Youthful offenders who have committed a misdemeanor crime have their cases heard by a jury of their peers. Volunteer youth perform the roles of attorneys, judges, clerks and juries. Youth court is for offenders under 16 years old.

The goal of youth court is to prevent delinquent behavior through positive peer influence and to promote self-esteem, motivation for self-improvement, and a healthy attitude toward authority.

Family Social Worker

This program provides family therapy services for the clients enrolled in the Sanctuary program.

Contract Management

Programmatic contract management cost of \$67,657 and \$66,792, respectively, for 2020 and 2019 represent allocated contract management costs to manage and monitor all of the Institute's programs as well as any other Institute system funded programs. Monitoring includes, but is not limited to, site visits to observe programs, review of monthly report data, case tracing data in both hardcopy and electronic data processing formats, preparation of statistical reports for annual evaluations, and writing programs in various database codes to accomplish and facilitate all of the above. Total contract management cost for 2020 and 2019 is \$306,428 and \$306,810, respectively. The administrative portion for 2020 and 2019 are \$238,771 and \$240,018, respectively.

Scholarship

The scholarship program was created when the Huntington Community Development Agency entered into a contract of sale to purchase a building that had a requirement the Huntington Community Development Agency must deposit an amount up to \$2,500 of the monthly rental income from the building into a scholarship fund to provide scholarships for qualified Town of Huntington residents in need of financial assistance for college. For a period of fifteen years, beginning December 29, 2006 and ending December 29, 2021. The Huntington Community Development Agency entered into an agreement with the Huntington Youth Bureau for the administration of the scholarship fund. The scholarship committee determines how many, the amounts, and the recipients of the annual scholarships. The amounts deposited into the scholarship fund as of December 31, 2020 and 2019 were \$14,244 and \$22,552, respectively. The scholarship fund gave out five \$2,000 scholarships in December 31, 2020 and 2019.

Summer Youth Connection

This program runs in collaboration with the South Huntington School District, the Town of Huntington Youth Bureau, Suffolk County P.A.L, Park Shore Science Camp Academy, Huntington Manor Fire Department, The Order of the Eastern Stars, The Masonic Lodge, The Ministers Alliance, Tri-CYA, Dreams and Lead Inc., Bridge of Hope, Reach-CYA, and the Huntington Branch NAACP. The program provides educational and recreational activities for youths ages 12 to 18. The activities are run five evenings a week and range from basketball and golf to creative writing and photography and robotics.

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Notes to Financial Statements - Modified Cash Basis
Years Ended December 31, 2020 and 2019

Note 4 - Equipment, Furniture and Fixtures

Equipment, furniture and fixtures are comprised of the following:

	December 31,	
	2020	2019
Equipment	\$ 171,799	\$ 153,023
Furniture and fixtures	84,381	83,147
	256,180	236,170
Less: Accumulated depreciation	(206,189)	(191,455)
Total Equipment, Furniture and Fixtures	\$ 49,991	\$ 44,715

Depreciation expense for the years ended December 31, 2020 and 2019 was \$18,890 and \$17,697, respectively.

Note 5 - Governmental Grants

The Town of Huntington advances funds to the Institute before the funds are actually received from the applicable government agency. When the grant money is received from the applicable government agency, it is remitted to the Town in repayment of the funds advanced to the Institute.

Note 6 - Net Assets with Donor Restrictions

As of December 31, 2020 and 2019, the Institute had \$241,464 and \$237,232 respectively in donor restricted net assets. The restricted assets represent a contribution from a private contributor to be used for the issuance of scholarships to Town of Huntington residents that meet specific requirements to obtain a college education. \$10,000 was released from donor restrictions for the years ended December 31, 2020 and 2019 by satisfying the purpose restriction.

Note 7 - Liquidity and Availability of Resources

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position dates are comprised of cash. As of December 31, 2020 and 2019, the Institute had \$303,074 and \$275,876, respectively, of financial assets available within one year of the statement of assets and net assets. Of these assets, \$241,464 and \$237,232, respectively, are subject to donor restrictions that make them unavailable for general expenditures within one year of the statement of assets and net assets dates.

Note 8 - Functional Allocation of Expense

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, benefits, payroll taxes, supplies, professional/consultants, travel/conferences and other, which are allocated on the basis of estimates of time and effort.

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Notes to Financial Statements - Modified Cash Basis
Years Ended December 31, 2020 and 2019

Note 9 - Commitments and Contingencies

Concentration of Revenue

Approximately 67% and 72% of the Institution's revenue was provided by three programs, Drug and Alcohol, Project EXCEL and Contract Management for the years ended December 31, 2020 and 2019, respectively.

Cash Concentration

The Institute maintains several accounts with two banks. At various times throughout the year, the Institute has account balances in excess of federally insured limits of \$250,000. The Institute has not experienced any loss to date as a result of this concentration. At December 31, 2020, the Institute's cash and cash equivalents did not exceed federally insured limits.

Note 10 - Subsequent Events

The Institute has evaluated subsequent events through July 9, 2021, the date the financial statements were available to be issued. The Institute has concluded that no additional subsequent events have occurred that require recognition or disclosure.

Note 11 - COVID-19

On March 11, 2020, the World Health Organization declared a global pandemic as a result of the spread of Coronavirus. This was followed by the President of the United States declaring the outbreak of Coronavirus a national emergency on March 13, 2020.

Preceding these announcements, the Governor of the State of New York declared a state of emergency on March 7, 2020 and has since issued multiple Executive Orders regarding the pandemic including a temporary shutdown of all non-essential services; however, as of June 2021 most restrictions have been lifted.

The outbreak of the Coronavirus and the dramatic steps taken by the Federal government and New York State to address it will continue to negatively affect New York State and its local economies. The full impact of the Coronavirus on New York State's operations and financial condition is not expected to be known for some time. Similarly, the degree of the impact on the Institute's future operations and finances as a result of the Coronavirus is extremely difficult to predict due to uncertainties relating to its duration and severity, as well as with regard to what actions may be taken by governmental and other health care authorities, including New York State, to contain or mitigate its effects. The spread of the outbreak or reemergence later in the year could have a material adverse financial effect on New York State, including the Institute. The Institute is continuously monitoring the situation and will take such proactive measures as may be required to maintain operations and meet its obligations. Given this level of uncertainty, management cannot reasonably estimate the impact on the Institute's future results of operation, cash flows or financial condition at this time.

SUPPLEMENTARY INFORMATION

**HUNTINGTON YOUTH BUREAU
YOUTH DEVELOPMENT RESEARCH INSTITUTE, INC.**

Schedules of Governmental Grant Revenues By Program - Modified Cash Basis

	December 31,	
	2020	2019
Drug and Alcohol	\$ 677,603	\$ 748,343
Opioid Grant		61,035
Project EXCEL	335,171	359,148
Sanctuary	224,362	164,282
Sanctuary Transitional and Independent Living Services	49,576	47,984
Huntington Youth Court	95,911	100,811
Family Social Worker	40,981	50,160
Contract Management	303,686	300,114
Summer Youth Connection	470	9,828
Total Governmental Grants	<u>\$ 1,727,760</u>	<u>\$ 1,841,705</u>

See independent auditors' report.