



FINANCIAL STATEMENTS

JUNE 30, 2019



Leaf & Cole, LLP
Certified Public Accountants

**ACCESS YOUTH ACADEMY
FINANCIAL STATEMENTS
JUNE 30, 2019**

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Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

Independent Auditor's Report

To the Board of Directors
Access Youth Academy

Report on the Financial Statements

We have audited the accompanying financial statements of Access Youth Academy, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year 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 accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 from 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 auditor's 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.

To the Board of Directors
Access Youth Academy

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Access Youth Academy as of June 30, 2019, 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.

Leaf & Cole LLP

San Diego, California
October 25, 2019

**ACCESS YOUTH ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019**

ASSETS

Current Assets: (Notes 2 and 4)

Cash and cash equivalents	\$ 155,519
Contributions receivable	140,885
Prepaid expenses	34,431
Total Current Assets	330,835

Noncurrent Assets: (Notes 2, 4, 5 and 6)

Contributions receivable, net	100,658
Property and equipment, net	2,000,035
Total Noncurrent Assets	2,100,693

TOTAL ASSETS	\$ 2,431,528
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LIABILITIES AND NET ASSETS

Current Liabilities: (Notes 2 and 6)

Accounts payable	\$ 36,579
Accrued expenses	20,333
Deferred revenue	13,000
Loan payable	855,000
Total Current Liabilities	924,912

Total Liabilities	924,912
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Commitments and Contingencies: (Note 8)

Net Assets: (Notes 2, 7 and 9)

Without donor restrictions	1,285,958
With donor restrictions	220,658
Total Net Assets	1,506,616

TOTAL LIABILITIES AND NET ASSETS	\$ 2,431,528
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The accompanying notes are an integral part of the financial statements.

**ACCESS YOUTH ACADEMY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Revenue and Support:</u>			
Contributions	\$ 405,844	\$ 160,658	\$ 566,502
Special events	131,859	-	131,859
Miscellaneous income	11,508		11,508
Gain on sale of property and equipment	6,135	-	6,135
Net assets released from restrictions	102,735	(102,735)	-
Total Revenue and Support	658,081	57,923	716,004
<u>Expenses:</u>			
Program Services	260,112	-	260,112
Supporting Services:			
Management and general	237,277	-	237,277
Fundraising	250,519	-	250,519
Total Supporting Services	487,796	-	487,796
Total Expenses	747,908	-	747,908
Change in Net Assets	(89,827)	57,923	(31,904)
Net Assets at Beginning of Year, As Restated (Note 9)	1,375,785	162,735	1,538,520
NET ASSETS AT END OF YEAR	\$ 1,285,958	\$ 220,658	\$ 1,506,616

The accompanying notes are an integral part of the financial statements.

**ACCESS YOUTH ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
<u>Salaries and Related Expenses:</u>				
Salaries and wages	\$ 172,801	\$ 80,299	\$ 160,911	\$ 414,011
Payroll taxes and related costs	12,501	5,625	13,126	31,252
Employee benefits	7,981	32,730	8,380	49,091
Total Salaries and Related Expenses	<u>193,283</u>	<u>118,654</u>	<u>182,417</u>	<u>494,354</u>
<u>Nonsalary Related Expenses:</u>				
Auto	1,451	-	-	1,451
College trip	2,386	-	-	2,386
Depreciation	585	-	-	585
Facility use fees	14,642	-	-	14,642
Fees and other	929	-	2,019	2,948
Graduation	1,050	-	-	1,050
Insurance	4,165	2,298	2,900	9,363
Marketing and development	-	29,923	-	29,923
Miscellaneous	1,693	2,148	-	3,841
Office supplies	10,888	1,410	-	12,298
Postage and mailing service	-	335	-	335
Printing and copying	-	2,019	-	2,019
Professional fees	-	45,068	-	45,068
Professional fees - Facility	2,010	-	-	2,010
Rent	7,500	12,409	12,408	32,317
SAT preparation	1,375	-	-	1,375
Special events	-	8,400	50,775	59,175
Squash tournament	6,534	-	-	6,534
Staff development and training	-	720	-	720
Summer camps	6,642	-	-	6,642
Telephone	-	1,473	-	1,473
Travel	-	12,420	-	12,420
Uniforms and equipment	4,979	-	-	4,979
Total Nonsalary Related Expenses	<u>66,829</u>	<u>118,623</u>	<u>68,102</u>	<u>253,554</u>
Total Expenses	<u>\$ 260,112</u>	<u>\$ 237,277</u>	<u>\$ 250,519</u>	<u>\$ 747,908</u>

The accompanying notes are an integral part of the financial statements.

**ACCESS YOUTH ACADEMY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019**

<u>Cash Flows From Operating Activities:</u>	
Change in net assets	\$ (31,904)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	585
Gain on sale of property and equipment	(6,135)
(Increase) Decrease in:	
Accounts receivable	17,000
Contributions receivable	(131,543)
Prepaid expenses	(7,378)
Increase (Decrease) in:	
Accounts payable	(176,105)
Accrued expenses	1,062
Deferred revenue	13,000
Net Cash Used in Operating Activities	<u>(321,418)</u>
<u>Cash Flows From Investing Activities:</u>	
Proceeds from sale of property and equipment	6,135
Purchase of property and equipment	(368,875)
Net Cash Used in Investing Activities	<u>(362,740)</u>
<u>Cash Flows From Financing Activities:</u>	
Proceeds from loan payable	<u>605,000</u>
Net Cash Provided by Financing Activities	<u>605,000</u>
Net Decrease in Cash and Cash Equivalents	(79,158)
Cash and Cash Equivalents at Beginning of Year	<u>234,677</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ <u>155,519</u>
<u>Supplemental Disclosure of Cash Flow Information:</u>	
Cash paid for interest, net of capitalized interest (Note 2)	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

**ACCESS YOUTH ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 1 - Organization:

Access Youth Academy (“AYA”) is a 501(c)(3) nonprofit organization that was incorporated in 2005 in California. AYA’s principal mission is to transform lives of underserved youth through academic enrichment, health and wellness, social responsibility and leadership through squash. AYA uses the sport of squash as a catalyst to transform the lives of underserved youth.

AYA provides comprehensive afterschool programming for underprivileged youth via our four pillar approach of academic enrichment, health and wellness, community service, and leadership, through the sport of squash. The mission of AYA is to ensure student success throughout high school and that each student earns a college degree, receiving the greatest amount of scholarship and financial aid possible.

AYA dedicates 12 years to the students starting in 7th grade and supporting them through college and as they begin their career path. AYA works with a partner school, The Preuss School, UCSD, in providing free afterschool programming. All AYA students are low-income youth from the most underserved communities of San Diego County and are predominantly first-generation college bound.

With the success of the pilot program with The Preuss School, UCSD, AYA is expanding into Southeast San Diego where AYA has purchased land in 2018 and in 2019 will begin construction on a two-story structure that blends sports, academics and business activities. With this new state of the art facility AYA will be able to serve the Southeast San Diego and surrounding communities and schools.

Note 2 - Significant Accounting Policies:

Accounting Method

The financial statements of AYA have been prepared on the accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and, accordingly, reflect all significant receivables, payables, and other liabilities.

Financial Statement Presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes thereon 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 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.

**ACCESS YOUTH ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 2 - Significant Accounting Policies: (Continued)

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.

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy). AYA had no financial instruments at June 30, 2019.

Allowance for Doubtful Accounts

Bad debts are recognized on the allowance method based on historical experience and management's evaluation of outstanding receivables. Management believes that all accounts and contributions receivable are fully collectible; therefore, no allowance for doubtful accounts and contributions receivable was recorded at June 30, 2019.

Capitalization and Depreciation

AYA capitalizes all expenditures in excess of \$500 for property and equipment at cost, while donations of property and equipment are recorded at their estimated fair values. Such donations are reported as support without donor restrictions 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 support with donor restrictions. Absent donor stipulations regarding how those donated assets must be maintained, AYA reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. AYA reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Property and equipment is depreciated using the straight-line method over the estimated useful lives as follows:

Furniture and fixtures	5 - 7 years
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Depreciation totaled \$585 for the year ended June 30, 2019.

Maintenance and repairs are charged to operations as incurred. Upon sale or disposition of property and equipment, the asset account is relieved of the cost and the accumulated depreciation account is charged with depreciation taken prior to the sale and any resultant gain or loss is recorded as income or expense.

Interest totaling \$35,108 has been capitalized for the year ended June 30, 2019.

**ACCESS YOUTH ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 2 - Significant Accounting Policies: (Continued)

Impairment of Real Estate

AYA reviews its investment in real estate for impairment whenever events and changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of real estate exceeds the fair value of such property. There were no impairment losses recognized for the year ended June 30, 2019.

Compensated Absences

Accumulated unpaid vacation benefits totaling \$14,077 at June 30, 2019 is accrued when incurred and included in accrued expenses.

Revenue Recognition

Contributions are recognized when the donor makes a promise to give to AYA that is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Contributions to be received in future periods are discounted at an appropriate discount rate. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

Event revenue is recognized in the period that the event occurs. Deferred revenue totaled \$13,000 at June 30, 2019.

Donated Services and Supplies

Many individuals volunteer their time and perform a variety of tasks that assist AYA with specific programs and various committee assignments. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The donated services by volunteers for the year ended June 30, 2019, did not meet the requirements above; therefore, no amounts were recognized in the financial statements for volunteer time.

Functional Allocation of Expenses

The statement of functional expenses presents expenses by function and natural classification. AYA allocates its expenses on a functional basis among its various programs and supporting services. Expenditures which can be identified with a specific program or support services are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, space utilized, and estimates made by AYA's management.

**ACCESS YOUTH ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 2 - Significant Accounting Policies: (Continued)

Income Taxes

AYA is a public charity and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. AYA believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. AYA is not a private foundation.

AYA's Return of Organization Exempt from Income Tax for the year ended June 30, 2019, period ended June 30, 2018, and year ended August 31, 2017 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three to four years after the returns were filed.

Concentration of Credit Risk

AYA maintains its cash in bank deposit accounts and money market funds which, at times, may exceed federally insured limits. AYA has not experienced any losses in such accounts. AYA believes it is not exposed to any significant credit risk on cash and cash equivalents.

Cash and Cash Equivalents

For purposes of the statement of cash flows, AYA considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Accounting Pronouncements Adopted

In August 2016, the FASB issued ASU 2016-14, "Presentation of Financial Statements of Not-for-Profit Entities" (Topic 958). The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes that affected AYA's financial statements include: (a) requiring the presentation of only two classes of net assets now entitled "net assets without donor restrictions" and "net assets with donor restrictions", (b) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement, or in the notes and disclose a summary of the allocation methods used to allocate costs, (c) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (d) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. AYA has adopted this ASU as of and for the year ended June 30, 2019.

In June 2018, the FASB issued ASU 2018-08, Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The ASU clarifies and improves guidance for contributions received and contributions made and provides guidance to organizations on how to account for certain exchange transactions. This change is preferable in that it clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional. As a result, it enhances comparability of financial information among not-for-profit entities. The change in accounting principle was adopted on a modified prospective basis in 2019. As a result, there was no cumulative-effect adjustment to opening net assets without donor restrictions or opening net assets with donor restrictions as of July 1, 2018. There was no effect of adopting the new accounting principles on contributions in 2019.

**ACCESS YOUTH ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 2 - Significant Accounting Policies: (Continued)

Subsequent Events

In preparing these financial statements, AYA has evaluated events and transactions for potential recognition or disclosure through October 25, 2019, the date the financial statements were available to be issued and concluded that there were no events or transactions that needed to be disclosed except as disclosed in Note 10.

Note 3 - Liquidity and Availability:

AYA regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, AYA considers all expenditures related to its ongoing activities as well as the conduct of services undertaken to support those activities to be general expenditures.

The table below presents financial assets available for general expenditures within one year at June 30, 2019:

Cash and cash equivalents	\$	155,519
Contributions receivable - Current		140,885
Total financial assets		<u>296,404</u>
Less: Assets unavailable for general expenditures:		
Contributions receivable - Capital campaign		<u>(80,000)</u>
Total financial assets not available to be used within one year		<u>(80,000)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u><u>216,404</u></u>

In addition to financial assets available to meet general expenditures over the next 12 months, AYA operates with a balanced budget and anticipates generating sufficient operating income to cover general expenditures.

Note 4 - Contributions Receivable:

Contributions receivable consist of the following at June 30, 2019:

Receivables due in less than one year	\$	140,885
Total Current		<u>140,885</u>
Receivables due in one to five years		105,000
Less: Discount		<u>(4,342)</u>
Total Noncurrent		<u>100,658</u>
Total Contributions Receivable, Net	\$	<u><u>241,543</u></u>

The contributions receivable have been discounted to their present value using a discount rate between 1.75% - 1.76% for the year ended June 30, 2019.

**ACCESS YOUTH ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 5 - Property and Equipment:

Property and equipment consist of the following at June 30, 2019:

Furniture and fixtures	\$ 6,532
Construction in progress	<u>1,998,342</u>
Subtotal	2,004,874
Less: Accumulated depreciation	<u>(4,839)</u>
Property and Equipment, Net	<u><u>\$ 2,000,035</u></u>

Note 6 - Loan Payable:

Loan payable consists of the following at June 30, 2019:

Loan payable to Civic San Diego Economic Growth and Neighborhood Investment Fund in the original amount of \$250,000 with interest accruing at the rate of 2.00% per annum. Loan was amended on December 21, 2018 and April 24, 2019 to increase the loan amount to \$1,055,000 with interest accruing at the rate of 8.00% per annum. Monthly interest only payments are due on the outstanding principal balance of the loan through the Interest Only Period. Principal and interest are due and payable on March 31, 2020. Secured by a deed of trust.

Total Loan Payable	\$ <u>855,000</u>
	<u><u>\$ 855,000</u></u>

Note 7 - Net Assets With Donor Restrictions:

Net assets with donor restrictions represent contributions received or receivable by AYA, which are limited in their use by time or donor-imposed restrictions. Net assets with donor restrictions are available for the following purpose at June 30, 2019:

Subject to Expenditure for Specified Purpose:

After school programs	\$ <u>15,000</u>
Total Subject to Specified Purpose	<u>15,000</u>

Subject to the Passage of Time:

Contributions receivable, net	180,658
Advance contributions	<u>25,000</u>
Total Net Assets with Donor Restrictions	<u><u>\$ 220,658</u></u>

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of the passage of time or other events specified by the donors are as follows for the year ended June 30, 2019:

Purpose Restrictions Accomplished:

Capital campaign	\$ 52,735
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Passage of Time:

Contributions receivable	<u>50,000</u>
Total Net Assets Released From Restrictions	<u><u>\$ 102,735</u></u>

**ACCESS YOUTH ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 8 - Commitments and Contingencies:

Pension Plan

AYA has a 401(k) salary deferral and profit sharing plan (“the Plan”) that is offered to all eligible employees, whereby employees may, on a pretax basis, contribute a portion of their earnings to a retirement account. AYA may also make annual contributions at its discretion to the Plan. Contributions made by AYA to the Plan totaled \$7,259 for the year ended June 30, 2019.

Leases

AYA leases administrative offices under an operating lease through January 2020. Monthly lease payments are \$2,333 through June 2018 and increase approximately 4% in August of each year.

The squash and academic programs are located on the campus of University of California San Diego under a lease agreement with UC Regents. The lease for use of the squash courts and classrooms is calculated monthly based on usage and varies from \$1,000 to \$2,000 per month.

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

Year Ended <u>June 30</u>	
2020	\$ <u>17,565</u>

Option to Repurchase:

AYA entered into an Option to Repurchase agreement with Jacobs Center for Neighborhood Innovation (“JCNT”) dated November 30, 2017 whereby, as a material inducement to JCNI to convey property located at 704 Euclid Avenue, San Diego, California to AYA, JCNI is granted certain rights to repurchase property at the purchase price paid to JCNI by AYA for the property less any costs and expenses incurred by JCNI in connection with the original sale of the property and the repurchase of the property. This Option to Repurchase was terminated in September 2019.

**ACCESS YOUTH ACADEMY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

Note 9 - Restatement:

An adjustment resulting in an increase in net assets totaling \$46,957 at June 30, 2018 was made during the current year, which resulted in a restatement of previously reported amounts as follows as of and for the year ended June 30, 2018:

	<u>As Previously Reported</u>	<u>Adjustments</u>	<u>As Restated</u>
Statement of Financial Position:			
Property and equipment	\$ 1,582,510	\$ 46,957	\$ 1,662,619
Net Assets	<u>\$ 1,491,563</u>	<u>\$ 46,957</u>	<u>\$ 1,528,520</u>
Statement of Activities:			
Total revenue and support	\$ 823,719	\$ -	\$ 823,719
Total expenditures	<u>\$ 711,441</u>	<u>\$ (46,957)</u>	<u>\$ 664,484</u>
Change in Net Assets for the Year Ended June 30, 2018	<u>\$ 112,278</u>	<u>\$ 46,957</u>	<u>\$ 159,235</u>

Note 10 - Subsequent Event:

In July 2019, Access Support Corporation was organized for charitable purposes under Section 501(c)(3) of the Internal Revenue Code and is to be operated at all times exclusively for the benefit of, to perform the functions of, and/or to carry out the purposes of AYA.