

# GEORGIA CAMPAIGN FOR ADOLESCENT POWER & POTENTIAL, INC.

FINANCIAL REPORT

DECEMBER 31, 2024



CPAs & ADVISORS

**GEORGIA CAMPAIGN FOR ADOLESCENT  
POWER & POTENTIAL, INC.**

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## FINANCIAL REPORT DECEMBER 31, 2024

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## INDEPENDENT AUDITOR'S REPORT

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**To the Board of Directors  
Georgia Campaign for Adolescent Power & Potential, Inc.  
Atlanta, Georgia**

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of **Georgia Campaign for Adolescent Power & Potential, Inc.** (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years 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 Georgia Campaign for Adolescent Power & Potential, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Georgia Campaign for Adolescent Power & Potential, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Georgia Campaign for Adolescent Power & Potential, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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### ***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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

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### ***Supplementary Information***

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025, on our consideration of Georgia Campaign for Adolescent Power & Potential, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of testing, and not to provide an opinion on the effectiveness of Georgia Campaign for Adolescent Power & Potential, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Georgia Campaign for Adolescent Power & Potential, Inc.'s internal control over financial reporting and compliance.



Atlanta, Georgia  
June 26, 2025

**GEORGIA CAMPAIGN FOR ADOLESCENT  
POWER & POTENTIAL, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2024 AND 2023**

ASSETS	2024	2023
<b>Current assets:</b>		
Cash	\$ 239,346	\$ 316,735
Cash - with donor restrictions	434,224	539,270
Grants receivable	204,595	201,537
Promises to give, net	298,402	221,833
Prepaid expenses	32,337	53,870
Other assets	24,210	22,605
<b>Total current assets</b>	<b>1,233,114</b>	<b>1,355,850</b>
<b>Property and equipment</b>	<b>97,836</b>	<b>97,836</b>
Less: accumulated depreciation	97,836	93,860
Net property and equipment	-	3,976
<b>Total assets</b>	<b>\$ 1,233,114</b>	<b>\$ 1,359,826</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ 326,987	\$ 317,348
<b>Net assets:</b>		
Without donor restrictions	314,403	495,708
With donor restrictions	591,724	546,770
<b>Total net assets</b>	<b>906,127</b>	<b>1,042,478</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,233,114</b>	<b>\$ 1,359,826</b>

**See Notes to Financial Statements.**

**GEORGIA CAMPAIGN FOR ADOLESCENT  
POWER & POTENTIAL, INC.  
STATEMENTS OF ACTIVITIES  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Public support and revenue</b>						
Grants and donations	\$ 2,856,377	\$ 704,000	\$ 3,560,377	\$ 2,312,205	\$ 495,000	\$ 2,807,205
Other	19,838	-	19,838	37,641	-	37,641
Net assets released from restrictions:						
Satisfaction of program restrictions	659,046	(659,046)	-	702,666	(702,666)	-
<b>Total public support and revenue</b>	<b>3,535,261</b>	<b>44,954</b>	<b>3,580,215</b>	<b>3,052,512</b>	<b>(207,666)</b>	<b>2,844,846</b>
<b>Special events</b>						
Income	1,257,900	-	1,257,900	970,258	-	970,258
Direct expense	365,995	-	365,995	377,510	-	377,510
<b>Total special events, net</b>	<b>891,905</b>	<b>-</b>	<b>891,905</b>	<b>592,748</b>	<b>-</b>	<b>592,748</b>
<b>Expenses</b>						
Program services	3,533,184	-	3,533,184	2,900,668	-	2,900,668
Supporting services:						
Fundraising	524,973	-	524,973	497,283	-	497,283
Management and general	550,314	-	550,314	579,210	-	579,210
<b>Total expenses</b>	<b>4,608,471</b>	<b>-</b>	<b>4,608,471</b>	<b>3,977,161</b>	<b>-</b>	<b>3,977,161</b>
<b>Change in net assets</b>	<b>(181,305)</b>	<b>44,954</b>	<b>(136,351)</b>	<b>(331,901)</b>	<b>(207,666)</b>	<b>(539,567)</b>
<b>Net assets, beginning of year</b>	<b>495,708</b>	<b>546,770</b>	<b>1,042,478</b>	<b>827,609</b>	<b>754,436</b>	<b>1,582,045</b>
<b>Net assets, end of year</b>	<b>\$ 314,403</b>	<b>\$ 591,724</b>	<b>\$ 906,127</b>	<b>\$ 495,708</b>	<b>\$ 546,770</b>	<b>\$ 1,042,478</b>

**See Notes to Financial Statements.**

**GEORGIA CAMPAIGN FOR ADOLESCENT  
POWER & POTENTIAL, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2024**

	Program Services					Supporting Services			Total Services	
	Comprehensive Sex Education	Teen Pregnancy Prevention	Parent Engagement	Youth Empowerment	Other Programs	Total Program Services	Fundraising	Management and General	2024	
Salaries and wages	\$ 259,382	\$ 544,489	\$ 36,364	\$ 60,033	\$ 129,428	\$ 1,029,696	\$ 266,196	\$ 283,555	\$ 1,579,447	
Fringe benefits and payroll taxes	83,489	107,696	9,091	12,336	20,572	233,184	52,550	55,217	340,951	
<b>Total compensation and benefits</b>	<b>342,871</b>	<b>652,185</b>	<b>45,455</b>	<b>72,369</b>	<b>150,000</b>	<b>1,262,880</b>	<b>318,746</b>	<b>338,772</b>	<b>1,920,398</b>	
Consulting and service contractors	90,933	1,214,828	5,305	38,784	137,898	1,487,748	115,078	3,438	1,606,264	
Rent	4,627	3,877	350	1,979	2,735	13,568	1,750	1,482	16,800	
Computer software	7,133	15,722	460	2,603	518	26,436	27,972	1,948	56,356	
MIS support	8,345	6,993	631	725	7,778	24,472	3,157	2,671	30,300	
Audit fees	6,637	20,562	-	2,840	4,425	34,464	2,511	2,125	39,100	
Meetings and training	4,453	19,695	4,494	2,039	10,989	41,670	668	24,004	66,342	
Payroll processing fees	7,281	6,102	551	3,115	5,589	22,638	2,754	2,330	27,722	
Liability insurance	7,283	6,379	551	3,514	3,907	21,634	2,755	2,331	26,720	
Publications and periodicals	-	507	-	-	1,195	1,702	-	7,834	9,536	
Professional fees	3,920	4,202	-	210	396	8,728	1,306	2,816	12,850	
Internet expenses	-	90	-	-	170	260	-	1,169	1,429	
Depreciation and amortization	1,095	917	83	469	646	3,210	414	352	3,976	
Telephone and conference calls	3,371	2,824	255	1,442	1,993	9,885	1,275	1,078	12,238	
Website design and maintenance	1,250	1,960	-	808	1,224	5,242	-	11,278	16,520	
Equipment lease	1,265	922	83	553	797	3,620	416	352	4,388	
Stipends	1,169	149,356	-	4,250	5,333	160,108	3,038	4,800	167,946	
Computer hardware	1,288	1,278	-	-	6,702	9,268	-	417	9,685	
Storage fees	1,875	1,571	142	404	1,802	5,794	709	600	7,103	
Grantee awards	-	-	-	1,797	-	1,797	-	-	1,797	
Dues and subscriptions	1,533	900	502	-	-	2,935	259	13,299	16,493	
Bank and credit card charges	-	-	-	-	-	-	-	3,018	3,018	
Parking fees	441	399	-	101	59	1,000	175	624	1,799	
Conference and registration fees	5,400	200	-	-	2,150	7,750	-	2,574	10,324	
Bad debt expenses	-	-	-	-	-	-	-	117	117	
Food and drinks	-	500	-	-	250	750	-	-	750	
Staff development and appreciation	5,085	14,682	-	-	-	19,767	-	5,079	24,846	
Program expenses	1,930	4,565	-	9,513	13,629	29,637	745	22,537	52,919	
Program supplies	15,340	110,434	-	430	1,960	128,164	-	1,786	129,950	
Travel expenses	23,610	62,552	-	18,148	17,630	121,940	36,431	60,905	219,276	
Facilities and equipment rental	3,050	15,961	-	1,144	7,155	27,310	299	8,041	35,650	
Office supplies	5,129	7,975	230	1,642	2,211	17,187	1,175	1,609	19,971	
Advertising expenses	103	14,510	-	1,457	79	16,149	-	5,068	21,217	
Other expenses	210	8,557	-	1,695	5,009	15,471	3,340	15,860	34,671	
	213,756	1,699,020	13,637	99,662	244,229	2,270,304	206,227	211,542	2,688,073	
<b>Total expenses</b>	<b>\$ 556,627</b>	<b>\$ 2,351,205</b>	<b>\$ 59,092</b>	<b>\$ 172,031</b>	<b>\$ 394,229</b>	<b>\$ 3,533,184</b>	<b>\$ 524,973</b>	<b>\$ 550,314</b>	<b>\$ 4,608,471</b>	

**See Notes to Financial Statements.**

**GEORGIA CAMPAIGN FOR ADOLESCENT  
POWER & POTENTIAL, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2023**

	Program Services						Supporting Services			Total Services	
	Comprehensive Sex Education	Teen Pregnancy Prevention	Parent Engagement	Youth Empowerment	Other Programs	Total Program Services	Fundraising	Management and General	2023		
	\$ 412,597	\$ 445,201	\$ 49,524	\$ 79,380	\$ 136,845	\$ 1,123,547	\$ 251,728	\$ 289,637	\$ 1,664,912		
Salaries and wages	\$ 412,597	\$ 445,201	\$ 49,524	\$ 79,380	\$ 136,845	\$ 1,123,547	\$ 251,728	\$ 289,637	\$ 1,664,912		
Fringe benefits and payroll taxes	99,748	105,519	14,881	15,626	42,140	277,914	65,188	69,418	412,520		
<b>Total compensation and benefits</b>	<b>512,345</b>	<b>550,720</b>	<b>64,405</b>	<b>95,006</b>	<b>178,985</b>	<b>1,401,461</b>	<b>316,916</b>	<b>359,055</b>	<b>2,077,432</b>		
Consulting and service contractors	43,395	822,136	2,991	9,374	178,766	1,056,662	63,606	3,940	1,124,208		
Rent	5,876	5,053	391	1,292	2,982	15,594	2,183	1,824	19,601		
Computer software	5,874	4,428	343	1,132	13,582	25,359	15,791	1,599	42,749		
MIS support	11,741	10,095	781	2,581	7,842	33,040	4,361	3,645	41,046		
Audit fees	6,461	20,555	430	1,421	3,278	32,145	2,400	2,006	36,551		
Meetings and training	1,980	2,559	909	2,962	8,628	17,038	12,274	28,381	57,693		
Payroll processing fees	7,910	6,801	526	1,739	1,359	18,335	2,938	2,455	23,728		
Liability insurance	7,926	8,672	581	2,217	4,749	24,145	2,656	2,220	29,021		
Publications and periodicals	2,684	4,569	-	298	577	8,128	-	13,964	22,092		
Professional fees	2,417	1,078	97	124	97	3,813	608	5,373	9,794		
Internet expenses	-	-	-	-	-	-	-	5,165	5,165		
Depreciation and amortization	2,383	2,049	159	524	1,209	6,324	885	738	7,947		
Telephone and conference calls	4,016	3,453	267	883	2,038	10,657	1,492	1,247	13,396		
Website design and maintenance	411	38	-	-	5,327	5,776	-	-	5,776		
Equipment lease	2,217	1,969	152	504	1,104	5,946	851	711	7,508		
Stipends	-	1,982	93	-	250	2,325	-	-	2,325		
Computer hardware	-	8,468	-	-	4,234	12,702	-	248	12,950		
Storage fees	1,696	-	-	-	761	2,457	1,090	911	4,458		
Dues and subscriptions	-	70	-	-	1,271	1,341	6	8,259	9,606		
Bank and credit card charges	-	-	-	-	-	-	-	3,167	3,167		
Parking fees	252	96	138	227	522	1,235	230	1,356	2,821		
Conference and registration fees	-	-	-	-	-	-	-	2,571	2,571		
Entertainment	-	-	-	-	-	-	5,390	4,151	9,541		
Bad debt expenses	-	-	-	-	5,123	5,123	-	13,246	18,369		
Food and drinks	-	-	-	-	-	-	8,972	-	8,972		
Staff development and appreciation	460	5,069	-	-	3,126	8,655	-	8,510	17,165		
Program expenses	4,642	-	600	2,722	-	7,964	650	1,932	10,546		
Program supplies	10,066	899	-	2,030	50,262	63,257	1,995	-	65,252		
Travel expenses	23,523	19,045	5,897	17,108	30,550	96,123	18,788	3,296	118,207		
Facilities and equipment rental	-	-	-	-	-	-	24,128	11,093	35,221		
Office supplies	5,591	3,822	256	620	1,939	12,228	910	1,887	15,025		
Advertising expenses	488	669	75	450	2,958	4,640	2,021	10,754	17,415		
Other expenses	1,181	2,450	-	9,707	4,857	18,195	6,142	75,506	99,843		
	153,190	936,025	14,686	57,915	337,391	1,499,207	180,367	220,155	1,899,729		
<b>Total expenses</b>	<b>\$ 665,535</b>	<b>\$ 1,486,745</b>	<b>\$ 79,091</b>	<b>\$ 152,921</b>	<b>\$ 516,376</b>	<b>\$ 2,900,668</b>	<b>\$ 497,283</b>	<b>\$ 579,210</b>	<b>\$ 3,977,161</b>		

**See Notes to Financial Statements.**

**GEORGIA CAMPAIGN FOR ADOLESCENT  
POWER & POTENTIAL, INC.  
STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<b>2024</b>	<b>2023</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (136,351)	\$ (539,567)
Adjustments to reconcile change in net assets to net cash (used in) operating activities:		
Depreciation and amortization expense	3,976	7,947
Changes in assets and liabilities:		
(Increase) decrease in grants receivable	(3,058)	323,998
(Increase) in promises to give, net	(76,569)	(18,745)
Decrease (increase) in prepaid expenses	21,533	(36,301)
(Increase) in other assets	(1,605)	(5,639)
Increase in accounts payable and accrued expenses	<u>9,639</u>	<u>13,945</u>
Net cash (used in) operating activities	<u>(182,435)</u>	<u>(254,362)</u>
Net (decrease) in cash	(182,435)	(254,362)
Cash at beginning of year	<u>856,005</u>	<u>1,110,367</u>
Cash at end of year	<u>\$ 673,570</u>	<u>\$ 856,005</u>
<b>Cash at end of year</b>		
Cash	\$ 239,346	\$ 316,735
Cash - with donor restrictions	<u>434,224</u>	<u>539,270</u>
	<u>\$ 673,570</u>	<u>\$ 856,005</u>

**See Notes to Financial Statements.**

# GEORGIA CAMPAIGN FOR ADOLESCENT POWER & POTENTIAL, INC.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Organization:

The Georgia Campaign for Adolescent Power & Potential, Inc. (GCAPP), is a statewide, nonprofit corporation exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. GCAPP's mission is to improve the overall health and well-being of young people in Georgia to ensure a more powerful future for us all. Founded in 1995 as the Georgia Campaign for Adolescent Pregnancy Prevention, with the mission of reducing teen pregnancy, GCAPP changed its name to the Georgia Campaign for Adolescent Power & Potential in 2012 and expanded its mission beyond teen pregnancy prevention to include healthy relationships and nutrition and physical activity – taking a more holistic approach to its work. GCAPP partners with communities to help ensure that young people are equipped with the knowledge, information, and motivation they need to make wise, healthy choices; choices that help them maximize their potential. GCAPP's reach is 673,686 youth, 350,207 parents, and 153,860 youth-serving professionals. GCAPP's focus areas are Youth Empowerment, Parent Engagement, Comprehensive Sex Education, Teen Pregnancy Prevention, and Physical Activity and Nutrition.

GCAPP works with more than 300 partners and organizations across the state – schools, human service professionals, health clinics, policymakers, local businesses, philanthropic entities, faith-based organizations, and community leaders – to convene, collaborate, and help communities throughout Georgia expand evidenced-based programs that work. There are 65 priority counties while impacting 91 total counties throughout Georgia by GCAPP's programs and services, including some of the most vulnerable in the state. Our expert team is deployed throughout Georgia to develop, implement, and sustain adolescent health programs.

GCAPP partnered with the Georgia Department of Family and Children Services for 20 years to run the Second Chance Homes (SCH) Network, aimed at preventing repeat teen pregnancies. With wraparound programs and services, SCH achieved a repeat teen pregnancy rate of 7%, much lower than the state average. Building on this success, GCAPP's strategy expands and improves direct services through customized prevention trainings for community organizations and professionals serving teens.

In partnership with the Georgia Department of Family and Children Services, GCAPP's Personal Responsibility Education Program educates young people on both abstinence and contraception to prevent pregnancy and sexually transmitted infections, including HIV/AIDS. The program serves at risk youth ages 10-19 who are in foster care, live in rural areas or in geographic areas with high teen birth rates, or come from racial or ethnic minority groups. The program also supports pregnant and parenting youth under 21 years old. GCAPP serves over 500 parents, trained over 150 youth-serving professionals, and served over 1,400 youth.

Through its WISE initiative (Working to Institutionalize Sex Education), GCAPP is the leading organization in building the state's infrastructure to institutionalize medically accurate, age-appropriate sexual health education in Georgia's schools. WISE/Comprehensive Sex Ed is currently delivered to 90,000+ students and expanded to 25 school systems.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### **Significant accounting policies:**

The significant accounting policies adopted by GCAPP are set forth below:

#### **Basis of presentation:**

The accompanying financial statements of GCAPP have been prepared on the accrual basis of accounting and conform to accounting principles generally accepted in the United States of America.

GCAPP presents its financial statements in accordance with the Financial Accounting Standards Board (FASB)'s *Not-for-Profit* presentation and disclosure guidance. Under this guidance, GCAPP is required to report information regarding its financial position and activities according to two categories of net assets, as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The only limits on net assets without donor restrictions are those resulting from the nature of the organization and its purposes.

*Net Assets With Donor Restrictions* – Net assets subject to donor-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.

#### **Property and equipment:**

Property and equipment are recorded at cost. Depreciation of property and equipment is computed using the straight-line method over estimated useful lives ranging from 3-5 years.

Work in progress represents website development costs.

Maintenance and repairs that do not improve or extend the life of the respective assets are expensed in the year of purchase. Donated assets are recorded at their estimated fair value on the date of donation and are recorded as assets without donor restrictions unless the donor has imposed restrictions on the assets' use.

When equipment is retired, its cost and the related accumulated depreciation are eliminated from the respective accounts, and gains or losses arising from the disposition are recognized in income.

## NOTES TO FINANCIAL STATEMENTS

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### **NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **Significant accounting policies: (Continued)**

##### **Contributions and promises to give:**

Gifts of cash and other assets are recognized as revenue when they are received or unconditionally pledged. Promises to give over more than one year are recorded at their discounted present value. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Management provides for probable uncollectible amounts through adjustments to valuation allowances based on its assessment of the status of individual promises to give. Balances still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance. No allowance for uncollectible promises to give was considered necessary at December 31, 2024 and 2023.

##### **Functional allocation of expenses:**

The costs of providing the various program services and other activities have been summarized on a functional basis in the statements of activities and statements of functional expenses. Certain costs, such as salaries, insurance, and certain contractual services have been allocated among the programs and supporting services benefited based on actual utilization or using a fair and equitable method adopted specifically for each type of cost.

##### **Special events income:**

Special events income for the years ended December 31, 2024 and 2023 includes revenue from ticket sales, sponsorships, and auction sales.

##### **Income taxes:**

GCAPP is exempt from income taxes under Section 501(c)(3) of the United States Internal Revenue Code of 1986, as amended. Accordingly, no provision for income taxes is recorded in the accompanying financial statements.

GCAPP accounts for uncertain tax positions in accordance with accounting standards that provide guidance on when uncertain tax positions are recognized in an entity's financial statements and how the values of these positions are determined. No liability has been recorded as of December 31, 2024 or 2023 due to uncertain tax positions.

##### **Revenue and expense recognition:**

Reimbursements to be received under contracts with federal grantors are recorded as revenue when the related expenditures are incurred. Reimbursements are based on actual expenditures. Grants receivables represents amounts due for expenditures incurred prior to year end. Private foundation grants are recorded as revenue when received or at the time an unconditional promise to give is made known to GCAPP.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 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.

### NOTE 2. LIQUIDITY AND AVAILABILITY

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 date, comprise the following as of December 31, 2024 and 2023:

	2024	2023
Cash	\$ 239,346	\$ 316,735
Grants receivable	47,095	194,037
Promises to give	298,402	221,833
	<hr/> <u>\$ 584,843</u>	<hr/> <u>\$ 732,605</u>

GCAPP manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due. Cash needs of GCAPP are expected to be met through grant and contribution revenue.

### NOTE 3. CONCENTRATION OF CREDIT RISK

GCAPP's cash accounts are maintained in a commercial bank and brokerage company located in Atlanta, Georgia. Cash accounts are federally insured up to \$250,000 and GCAPP occasionally maintains balances that may exceed this amount.

## NOTES TO FINANCIAL STATEMENTS

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### **NOTE 4. PROPERTY AND EQUIPMENT**

A summary of the property and equipment accounts and the related accumulated depreciation and amortization as of December 31, 2024 and 2023 is as follows:

	<b>2024</b>	<b>2023</b>
Computer Equipment and Software	\$ 65,129	\$ 65,129
Furniture and Equipment	13,407	13,407
Website	19,300	19,300
	<b>97,836</b>	97,836
Less: Accumulated Depreciation and Amortization	(97,836)	(93,860)
	<b>\$ -</b>	\$ 3,976

Depreciation and amortization expense for the years ended December 31, 2024 and 2023 was \$3,976 and \$7,947, respectively.

### **NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions were available for the following at December 31, 2024 and 2023:

	<b>2024</b>	<b>2023</b>
Subject to expenditure for a specified purpose:		
Accelerating adolescent health equity	\$ 255,280	\$ 210,805
Comprehensive sex education	146,740	314,587
Youth empowerment	126,233	-
Teen pregnancy prevention	14,607	14,607
Public health	48,864	6,771
	<b>\$ 591,724</b>	\$ 546,770

Net assets with donor restrictions consist of the following at December 31, 2024 and 2023:

	<b>2024</b>	<b>2023</b>
Cash	\$ 434,224	\$ 539,270
Grants receivable	157,500	7,500
	<b>\$ 591,724</b>	\$ 546,770

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 6. NET ASSETS RELEASED FROM DONOR RESTRICTIONS

During the years ended December 31, 2024 and 2023, net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors as follows:

	<b>2024</b>	<b>2023</b>
Purpose restrictions accomplished:		
Comprehensive sex education	\$ 312,846	\$ 393,374
Accelerating adolescent health equity	204,316	294,291
Youth empowerment	109,976	13,154
Teen pregnancy prevention	-	386
Public health	31,908	1,461
	<hr/> <b>\$ 659,046</b>	<hr/> <b>\$ 702,666</b>

### NOTE 7. EMPLOYEE BENEFIT PLAN

GCAPP has a 401(k) plan covering all employees who have met certain age and length of service requirements. GCAPP provides a matching contribution of not greater than 4% of the participant's eligible compensation. For the years ended December 31, 2024 and 2023, GCAPP contributed \$36,787 and \$51,001, respectively to the plan.

### NOTE 8. EFFECT OF CURRENT ECONOMIC CONDITIONS ON CONTRIBUTIONS

GCAPP depends heavily on contributions and grants for its revenue. The ability of certain contributors and grantors to continue giving amounts comparable with prior years may be dependent upon current and future overall economic conditions and the continued deductibility for income tax purposes of contributions and grants to GCAPP. While GCAPP's Board of Directors believes GCAPP has the resources to continue its programs, its ability to do so and the extent to which it continues, may be dependent on the above factors.

### NOTE 9. RELATED-PARTY TRANSACTIONS

During each of the years ended December 31, 2024 and 2023, GCAPP received contributions totaling \$30,000 from a related party under a common board member. The amount represents 0.62% and 0.79% of total revenue for the years ended December 31, 2024 and 2023, respectively.

### NOTE 10. SUBSEQUENT EVENTS

Management has evaluated events occurring through June 26, 2025, the date the financial statements were available to be issued.

## **SINGLE AUDIT SECTION**

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**GEORGIA CAMPAIGN FOR ADOLESCENT POWER & POTENTIAL, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2024**

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<b>Federal Grantor/Pass-Through Grantor Program Title</b>	<b>Period of Performance</b>	<b>Federal Assistance Listing</b>	<b>Pass-Through Entity Grant Award #</b>	<b>Grant Award Amount</b>	<b>Federal Expenditures</b>	<b>Passthrough to Subrecipients</b>
U.S. Department of Health and Human Services passed through:						
Georgia Department of Human Services:						
Personal Responsibility Education Program	10/1/23-9/30/24	93.092	42700-040-0000112611	\$ 185,007	\$ 36,883	\$ -
Personal Responsibility Education Program	10/1/24-9/30/25	93.092	42700-040-25-118880	185,453	123,618	-
Michigan Organization on Adolescent Sexual Health:						
Teenage Pregnancy Prevention Program	7/01/23-6/30/24	93.297	1 TP1AH000283	241,884	178,108	-
Teenage Pregnancy Prevention Program	7/01/24-6/30/25	93.297	1 TP1AH000283	280,076	93,110	-
Research Triangle Institute:						
Teenage Pregnancy Prevention Program	10/10/23-8/31/24	93.297	1-312-0219272-67544L	59,749	35,700	-
Education, Training, and Research Associates:						
Teenage Pregnancy Prevention Program	1/25/24-8/31/24	93.297	TP2AH000079	2,000	2,000	-
Teenage Pregnancy Prevention Program	9/01/24-8/31/25	93.297	TP2AH000079	33,000	3,000	-
Direct Award:						
Teenage Pregnancy Prevention Program	7/01/23-6/30/24	93.297	TP1AH000246-01-00	1,972,000	1,193,653	394,764
Teenage Pregnancy Prevention Program	7/01/24-6/30/25	93.297	TP1AH000246-02-00	1,972,000	914,346	399,999
TOTAL EXPENDITURES OF FEDERAL AWARDS						
				\$ 2,580,418	\$ 794,763	

**The accompanying notes to schedule of expenditures of federal awards are an integral part of this schedule.**

**GEORGIA CAMPAIGN FOR ADOLESCENT POWER & POTENTIAL, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2024**

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**NOTE A. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of Georgia Campaign for Adolescent Power & Potential, Inc. (GCAPP) under programs of the federal government for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of GCAPP, it is not intended to and does not present the financial position, changes in net assets, or cash flows of GCAPP.

**NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE C. INDIRECT COST RATE**

GCAPP has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**GEORGIA CAMPAIGN FOR ADOLESCENT POWER & POTENTIAL, INC.**  
**SCHEDULE OF EXPENDITURES FOR**  
**GEORGIA DEPARTMENT OF HUMAN SERVICES CONTRACTS**  
**YEAR ENDED DECEMBER 31, 2024**

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<b>Federal Grantor/Pass-Through Grantor Program Title</b>	<b>Period of Performance</b>	<b>Federal Assistance Listing</b>	<b>Pass-Through Entity Grant Award #</b>	<b>Grant Award Amount</b>	<b>Federal Expenditures</b>
U.S. Department of Health and Human Services passed through:					
Georgia Department of Human Services:					
Personal Responsibility Education Program	10/1/23-9/30/24	93.092	42700-040-0000112611	\$ 185,007	\$ 36,883
Personal Responsibility Education Program	10/1/24-9/30/25	93.092	42700-040-25-118880	185,453	<u>123,618</u>
Total expenditures of Georgia Department of Human Services pass through funds				\$ 160,501	

**The accompanying note is an integral part of this schedule.**

**GEORGIA CAMPAIGN FOR ADOLESCENT POWER & POTENTIAL, INC.**  
**NOTE TO SCHEDULE OF EXPENDITURES FOR**  
**GEORGIA DEPARTMENT OF HUMAN SERVICES CONTRACTS**  
**YEAR ENDED DECEMBER 31, 2024**

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**NOTE A. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures for Georgia Department of Human Services Contracts is a summary of the activity of GCAPP's state award programs from Georgia Department of Human Services presented on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.



CPAs & ADVISORS

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

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**To the Board of Directors  
Georgia Campaign for Adolescent Power & Potential, Inc.  
Atlanta, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Georgia Campaign for Adolescent Power & Potential, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 26, 2025.

**Report on Internal Control over Financial Reporting**

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

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

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

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## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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



Atlanta, Georgia  
June 26, 2025



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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**To the Board of Directors**  
**Georgia Campaign for Adolescent Power & Potential, Inc.**  
**Atlanta, Georgia**

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Georgia Campaign for Adolescent Power & Potential, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Georgia Campaign for Adolescent Power & Potential, Inc.'s major federal programs for the year ended December 31, 2024. Georgia Campaign for Adolescent Power & Potential, Inc.'s major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Georgia Campaign for Adolescent Power & Potential, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

#### ***Basis for Opinion on Each Major Federal Program***

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

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

#### ***Responsibilities of Management for Compliance***

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

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### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Georgia Campaign for Adolescent Power & Potential, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Georgia Campaign for Adolescent Power & Potential, Inc.'s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Georgia Campaign for Adolescent Power & Potential, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Georgia Campaign for Adolescent Power & Potential, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Georgia Campaign for Adolescent Power & Potential, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

### ***Report on Internal Control Over Compliance***

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

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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

A handwritten signature in black ink that reads "Mauldin & Jenkins, LLC". The signature is fluid and cursive, with "Mauldin & Jenkins" in a larger, more formal script and "LLC" in a smaller, bold, sans-serif font.

Atlanta, Georgia  
June 26, 2025

**GEORGIA CAMPAIGN FOR ADOLESCENT POWER & POTENTIAL, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED DECEMBER 31, 2024**

**I. SUMMARY OF INDEPENDENT AUDITOR'S RESULTS:**

**Financial Statements:**

Type of auditor's report issued	<u>Unmodified</u>	
	<u>Yes</u>	<u>No</u>
Internal control over financial reporting:		
Material weaknesses identified?		X
Significant deficiencies identified not considered to be material weaknesses?		<u>None Reported</u>
Noncompliance material to the financial statements noted?		X

**Federal Awards:**

Internal controls over major programs:		
Material weaknesses identified?		X
Significant deficiencies identified not considered to be material weaknesses?		<u>None Reported</u>
Type of auditor's report issued on compliance for major programs	<u>Unmodified</u>	
Audit findings required to be reported in accordance with 2 CFR Section 200.516(a)		X

**Identification of major programs:**

93.297      Teen Pregnancy Prevention Program		
Dollar threshold used to distinguish between Type A and Type B programs	<u>\$ 750,000</u>	
Auditee qualified as low-risk auditee?	X	
Financial Statement Findings?		X
Federal Award Findings and Questioned Costs?		X

**GEORGIA CAMPAIGN FOR ADOLESCENT POWER & POTENTIAL, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED DECEMBER 31, 2024**

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**Section II – Financial Statement Findings**

None

**Section III - Findings and Questioned Costs for Federal Awards**

None

**GEORGIA CAMPAIGN FOR ADOLESCENT POWER & POTENTIAL, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**YEAR ENDED DECEMBER 31, 2023**

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**Section II – Financial Statement Findings**

None

**Section III - Findings and Questioned Costs for Federal Awards**

None