











































**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022 and 2021**

**NOTE 13 - FUNDING FROM GOVERNMENT SOURCES**

The Company receives the majority of its program support from federal, state and local government sources under unit rate contracts and cost reimbursement grants. This support is contingent upon the future availability of funds from these sources and compliance with the various federal, state, and local regulations and laws.

Total government support was as follows for the years ended June 30:

Unit Rate Contract Funding:	<u>2022</u>	<u>2021</u>
Bexar County Juvenile Probation	\$ 135,000	\$ 135,000
Other County Juvenile Probation	111,102	58,516
U.S. Department of Health and Human Services	167,893	144,030
Texas Department of State Health Services	320,917	467,530
Texas Department of Family and Protective Services	4,235,065	5,945,871
Other	260	640
	<u>4,970,237</u>	<u>6,751,587</u>
 Grant Funding		
U.S. Department of Agriculture	61,081	150,727
U.S. Department of Agriculture Commodities	8,945	5,253
U.S. Department of Health and Human Services	197,789	240,500
U.S. Department of Veteran Affairs	270,171	264,165
U.S. Department of Justice	220,394	297,252
U.S. Department of Housing and Urban Development	163,268	52,560
U.S. Department of Homeland Security	77,160	-
Texas Education Agency	2,620,394	1,974,439
City of San Antonio	149,633	158,539
	<u>3,768,835</u>	<u>3,143,435</u>
 Total Government Support	<u>\$ 8,739,072</u>	<u>\$ 9,895,022</u>

**NOTE 14 - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES**

The following reflects the Company's and its affiliates' financial assets as of the consolidated statement of financial position date, reduced by amounts not available for general use because of donor-stipulated restrictions or internal designations that are amounts set aside for operating and other reserves that could be drawn upon if the Board approves that action.

	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents	\$ 2,655,681	\$ 2,717,691
Investments	1,525,656	1,829,796
Due from State	362,510	326,673
Accounts Receivable	575,718	931,069
Grants Receivable	407,700	578,881
Total Financial Assets	<u>5,527,265</u>	<u>6,384,110</u>
 Donor Restrictions	<u>(2,057,614)</u>	<u>(1,374,408)</u>
Board Designations	<u>(254,928)</u>	<u>(254,928)</u>
Financial Assets Available to Meet Cash Needs for Expenditures Within One Year	<u>\$ 3,214,723</u>	<u>\$ 4,754,774</u>

**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**June 30, 2022 and 2021**

**NOTE 14 - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES (continued)**

The Company's and its affiliates' primary sources of cash flows include federal and state funding. The Company and its affiliates have a consistent inflow of cash throughout the year to cover normal operating expenses.

**NOTE 15 - SPECIAL EVENTS**

The Company holds special events each year. As discussed in Note 1, these special events are considered exchange transactions. For the year ended June 30, 2022, the exchange portion of special events income was \$95,580, and is included in special events income in the consolidated statement of activities. The amount in excess of this exchange portion is considered contribution income. For the year ended June 30, 2021, substantially all special event income consisted of contributions (non-exchange), which are recognized as revenue when received and are recorded as support with or without donor restrictions depending on the existence and/or nature of any donor restrictions.

**NOTE 16 - PRIOR YEAR RECLASSIFICATIONS**

Reclassifications were made between certain revenue and expense accounts, as previously reported in the June 30, 2021 financial statements, in order to conform to the June 30, 2022 presentation. These reclassifications had no effect on the total net assets or change in net assets for the year ended June 30, 2021.

**NOTE 17 - SUBSEQUENT EVENTS**

The Company and its affiliates have evaluated subsequent events through November 14, 2022, which is the date the financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION**

**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**  
**June 30, 2022**  
**(with comparative totals for 2021)**

	2022					2021 Total
	Roy Maas' Youth Alternatives, Inc.	Roy Maas' Youth Alternatives Foundation	Meadowland Charter District	Eliminating Entries	Total	
<b><u>ASSETS</u></b>						
<b>CURRENT ASSETS</b>						
Cash and Cash Equivalents	\$ 1,503,472	\$ 36,444	\$ 1,115,765	\$ -	\$ 2,655,681	\$ 2,717,691
Due from State	-	-	362,510	-	362,510	326,673
Accounts Receivable	598,778	-	-	(23,060)	575,718	931,069
Grants Receivable	407,700	-	-	-	407,700	578,881
Prepaid Expenses	62,810	-	17,688	-	80,498	243,950
Total Current Assets	<u>2,572,760</u>	<u>36,444</u>	<u>1,495,963</u>	<u>(23,060)</u>	<u>4,082,107</u>	<u>4,798,264</u>
<b>LONG-TERM ASSETS</b>						
Investments	-	1,525,656	-	-	1,525,656	1,829,796
Fixed Assets - net	323,508	6,055,043	161,827	-	6,540,378	6,285,481
Total Long-Term Assets	<u>323,508</u>	<u>7,580,699</u>	<u>161,827</u>	<u>-</u>	<u>8,066,034</u>	<u>8,115,277</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,896,268</u>	<u>\$ 7,617,143</u>	<u>\$ 1,657,790</u>	<u>\$ (23,060)</u>	<u>\$ 12,148,141</u>	<u>\$ 12,913,541</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>						
<b>CURRENT LIABILITIES</b>						
Accounts Payable	\$ 302,856	\$ 3,516	\$ 4,951	\$ (23,060)	\$ 288,263	\$ 434,231
Accrued Expenses	415,626	-	113,573	-	529,199	591,452
Deferred Revenue	-	-	-	-	-	2,035
Other Liabilities	-	-	684	-	684	684
<b>TOTAL LIABILITIES</b>	<u>718,482</u>	<u>3,516</u>	<u>119,208</u>	<u>(23,060)</u>	<u>818,146</u>	<u>1,028,402</u>
<b>NET ASSETS</b>						
Without Donor Restrictions:						
Undesignated	1,184,563	7,570,271	262,619	-	9,017,453	10,255,803
Designated	254,928	-	-	-	254,928	254,928
Total Without Donor Restrictions	<u>1,439,491</u>	<u>7,570,271</u>	<u>262,619</u>	<u>-</u>	<u>9,272,381</u>	<u>10,510,731</u>
With Donor Restrictions:						
Time/Purpose Restricted	738,295	43,356	1,275,963	-	2,057,614	1,374,408
Total With Donor Restrictions	<u>738,295</u>	<u>43,356</u>	<u>1,275,963</u>	<u>-</u>	<u>2,057,614</u>	<u>1,374,408</u>
<b>TOTAL NET ASSETS</b>	<u>2,177,786</u>	<u>7,613,627</u>	<u>1,538,582</u>	<u>-</u>	<u>11,329,995</u>	<u>11,885,139</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 2,896,268</u>	<u>\$ 7,617,143</u>	<u>\$ 1,657,790</u>	<u>\$ (23,060)</u>	<u>\$ 12,148,141</u>	<u>\$ 12,913,541</u>

See independent auditor's report.

**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**CONSOLIDATING STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2022**  
**(with comparative totals for 2021)**

	2022					2021
	Roy Maas' Youth Alternatives, Inc.	Roy Maas' Youth Alternatives Foundation	Meadowland Charter District	Eliminating Entries	Total	Total
<b><u>OPERATING SUPPORT AND REVENUE</u></b>						
Government Fee-for-Service Contracts	\$ 4,970,237	\$ -	\$ -	\$ -	\$ 4,970,237	\$ 6,751,587
Government Grants	1,148,441	-	2,620,394	-	3,768,835	3,143,435
Grants and Contributions - General	1,791,689	-	34,728	(143,707)	1,682,710	1,587,145
Contributed Goods	563,919	-	-	-	563,919	340,168
Special Event Income (net of direct expenses of \$130,946 and \$62,150, respectively)	520,379	-	-	-	520,379	126,310
United Way	320,833	-	-	-	320,833	229,410
Sales - Thrift Shop	170,901	-	-	-	170,901	126,141
Contributed Services	30,419	-	-	-	30,419	58,961
Other Income	18,743	-	-	-	18,743	16,000
Self Referral and Other Program Fees	13,794	-	-	-	13,794	35,253
Rental Income	-	9,604	-	(9,604)	-	-
Contributed Rent	273,557	-	-	(273,557)	-	-
<b>TOTAL OPERATING SUPPORT AND REVENUE</b>	<b>9,822,912</b>	<b>9,604</b>	<b>2,655,122</b>	<b>(426,868)</b>	<b>12,060,770</b>	<b>12,414,410</b>
<b><u>OPERATING EXPENSES</u></b>						
Program Services	8,383,430	-	2,387,414	(9,604)	10,761,240	10,561,851
Supporting Services	1,468,877	473,476	-	(417,264)	1,525,089	2,037,472
Thrift Shop	358,839	-	-	-	358,839	276,700
<b>TOTAL OPERATING EXPENSES</b>	<b>10,211,146</b>	<b>473,476</b>	<b>2,387,414</b>	<b>(426,868)</b>	<b>12,645,168</b>	<b>12,876,023</b>
<b>CHANGE IN NET ASSETS BEFORE NON- OPERATING ACTIVITY</b>	<b>(388,234)</b>	<b>(463,872)</b>	<b>267,708</b>	<b>-</b>	<b>(584,398)</b>	<b>(461,613)</b>
<b><u>NON-OPERATING ACTIVITY</u></b>						
Insurance Proceeds	165,320	-	-	-	165,320	272,290
PPP Revenue	-	-	-	-	-	1,585,700
Transfer of Land, Buildings, and Improvements	(558,448)	558,448	-	-	-	-
(Loss) Gain on Sale of Assets	-	(6,382)	-	-	(6,382)	700
Investment (Loss) Income - net	24,493	(154,177)	-	-	(129,684)	307,026
<b>TOTAL NON-OPERATING ACTIVITY</b>	<b>(368,635)</b>	<b>397,889</b>	<b>-</b>	<b>-</b>	<b>29,254</b>	<b>2,165,716</b>
<b>CHANGE IN NET ASSETS AFTER NON- OPERATING ACTIVITY</b>	<b>(756,869)</b>	<b>(65,983)</b>	<b>267,708</b>	<b>-</b>	<b>(555,144)</b>	<b>1,704,103</b>
<b>NET ASSETS, Beginning of Year</b>	<b>2,934,655</b>	<b>7,679,610</b>	<b>1,270,874</b>	<b>-</b>	<b>11,885,139</b>	<b>10,181,036</b>
<b>NET ASSETS, End of Year</b>	<b>\$ 2,177,786</b>	<b>\$ 7,613,627</b>	<b>\$ 1,538,582</b>	<b>\$ -</b>	<b>\$ 11,329,995</b>	<b>\$ 11,885,139</b>

See independent auditor's report.



**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**CONSOLIDATING STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2022**  
**(with comparative totals for 2021)**

2022

	Roy Maas' Youth Alternatives, Inc.	Roy Maas' Youth Alternatives Foundation	Meadowland Charter District	Total	2021 Total
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>					
(Decrease) Increase in Net Assets	\$ (756,869)	\$ (65,983)	\$ 267,708	\$ (555,144)	\$ 1,704,103
Adjustments to Reconcile Net Change to Net (Used) Cash Provided by Operations:					
Depreciation	343,282	-	14,625	357,907	355,587
Contributed Rent	(273,557)	273,557	-	-	-
Realized/Unrealized Losses (Gains) on Investments	-	186,097	-	186,097	(274,088)
Loss (Gain) on Sale of Assets	-	6,382	-	6,382	(700)
(Increase) Decrease in Assets:					
Due from State	-	-	(35,837)	(35,837)	244,048
Accounts Receivable	355,351	-	-	355,351	(145,992)
Grants Receivable	171,181	-	-	171,181	(122,104)
Prepaid Expenses	156,534	-	6,918	163,452	(17,860)
(Decrease) Increase in Liabilities:					
Accounts Payable	(137,458)	-	(8,510)	(145,968)	22,888
Accrued Expenses	(73,575)	-	11,322	(62,253)	115,740
Deferred Revenue	(2,035)	-	-	(2,035)	535
<b>NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES</b>	<b>(217,146)</b>	<b>400,053</b>	<b>256,226</b>	<b>439,133</b>	<b>1,882,157</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>					
Purchases of Property and Equipment	(2,517)	(521,950)	(94,719)	(619,186)	(287,636)
Sale (Purchase) of Investments - net	-	118,043	-	118,043	(415,886)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(2,517)</b>	<b>(403,907)</b>	<b>(94,719)</b>	<b>(501,143)</b>	<b>(703,522)</b>
<b>NET (DECREASE) INCREASE IN CASH FLOWS</b>	<b>(219,663)</b>	<b>(3,854)</b>	<b>161,507</b>	<b>(62,010)</b>	<b>1,178,635</b>
<b>CASH AND CASH EQUIVALENTS, Beginning of Year</b>	<b>1,723,135</b>	<b>40,298</b>	<b>954,258</b>	<b>2,717,691</b>	<b>1,539,056</b>
<b>CASH AND CASH EQUIVALENTS, End of Year</b>	<b>\$ 1,503,472</b>	<b>\$ 36,444</b>	<b>\$ 1,115,765</b>	<b>\$ 2,655,681</b>	<b>\$ 2,717,691</b>
<b><u>SUPPLEMENTAL DISCLOSURES</u></b>					
Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ 1,313

See independent auditor's report.

**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**SCHEDULE OF THRIFT SHOP REVENUE AND EXPENSES**  
**For the Years Ended June 30, 2022 and 2021**

	2022	2021
<b>REVENUES:</b>		
Sales Revenue	\$ 170,901	\$ 126,141
Contributed Goods/Equipment	131,240	73,312
<b>TOTAL REVENUES</b>	<b>302,141</b>	199,453
<b>EXPENSES:</b>		
Salaries	110,117	122,788
Employee Benefits	17,969	18,256
Payroll Taxes	9,128	9,609
	137,214	150,653
Contributed Goods/Equipment	131,240	73,312
Insurance	20,840	7,130
Occupancy	19,801	7,494
Heating, Cooling and Water	17,317	16,157
Telephone	4,297	4,070
Automotive Expenses	3,718	2,543
Miscellaneous	3,472	2,615
Professional Fees	2,859	3,209
Depreciation Expense	12,539	1,705
Travel and Mileage	1,527	1,090
Computer Services and Equipment	1,380	1,060
Office Supplies, Printing and Postage	840	137
Supplies - Housekeeping	460	190
Food Services	371	36
Contract Labor	245	326
PPE Supplies	237	3,827
Conferences and Workshops	216	275
Personnel Supplies	139	453
Membership Dues	70	142
Children's Personal Expenses	31	-
Employee Recruitment and Other	26	253
Contributed Services	-	23
<b>TOTAL EXPENSES</b>	<b>358,839</b>	276,700
<b>NET LOSS</b>	<b>\$ (56,698)</b>	\$ (77,247)

See independent auditor's report.

# **SPECIFIC-PURPOSE FINANCIAL STATEMENTS**

**MEADOWLAND CHARTER DISTRICT**  
**STATEMENTS OF FINANCIAL POSITION**  
**June 30, 2022 and 2021**

	2022	2021
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 1,115,765	\$ 954,258
Due from State	362,510	326,673
Prepaid Expenses	17,688	24,606
Total Current Assets	1,495,963	1,305,537
<b>LONG-TERM ASSETS</b>		
Property and Equipment, net	161,827	81,733
Total Long-Term Assets	161,827	81,733
<b>TOTAL ASSETS</b>	<b>\$ 1,657,790</b>	<b>\$ 1,387,270</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 4,951	\$ 13,461
Accrued Expenses	113,573	102,251
Other Liabilities	684	684
<b>TOTAL LIABILITIES</b>	<b>119,208</b>	<b>116,396</b>
<b>NET ASSETS</b>		
Without Donor Restrictions	262,619	138,278
With Donor Restrictions	1,275,963	1,132,596
<b>TOTAL NET ASSETS</b>	<b>1,538,582</b>	<b>1,270,874</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,657,790</b>	<b>\$ 1,387,270</b>

See independent auditor's report.

**MEADOWLAND CHARTER DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2022**  
**(with comparative totals for 2021)**

	2022		2021 Total
	Without Donor Restrictions	With Donor Restrictions	
<b><u>OPERATING REVENUES AND OTHER SUPPORT</u></b>			
Local Support:			
5740 Other Revenues from Local Sources	\$ 24,728	\$ 10,000	\$ 34,728
Total Local Support	<u>24,728</u>	<u>10,000</u>	<u>34,728</u>
State Program Revenues:			
5810 Foundation School Program Act Revenues	-	1,253,847	1,253,847
5811 Per Capita Apportionment	-	43,351	43,351
5820 State Program Revenues Distributed by TEA	-	-	32,000
Total State Program Revenues	<u>-</u>	<u>1,297,198</u>	<u>1,297,198</u>
Federal Program Revenues:			
5920 Federal Revenues Distributed by TEA	-	1,179,860	1,179,860
5931 School Health and Related Services	-	143,336	143,336
Total Federal Program Revenues	<u>-</u>	<u>1,323,196</u>	<u>1,323,196</u>
Net Assets Released From Restrictions			
Restrictions Satisfied By Payments	2,487,027	(2,487,027)	-
<b>TOTAL OPERATING REVENUES AND OTHER SUPPORT</b>	<u>2,511,755</u>	<u>143,367</u>	<u>2,655,122</u>
<b><u>OPERATING EXPENSES</u></b>			
11 Instruction	1,348,370	-	1,348,370
13 Curriculum Development and Instructional Staff Development	39	-	39
21 Instructional Leadership	99	-	99
23 School Leadership	507,346	-	507,346
31 Guidance, Counseling, and Evaluation Services	78,992	-	78,992
32 Social Work Services	79,398	-	79,398
33 Health Services	1,580	-	1,580
34 Transportation	10,962	-	10,962
36 Extracurricular Activities	8,594	-	8,594
41 General Administration	163,389	-	163,389
51 Plant Maintenance and Operations	159,446	-	159,446
53 Data Processing Services	27,835	-	27,835
61 Community Services	1,364	-	1,364
<b>TOTAL OPERATING EXPENSES</b>	<u>2,387,414</u>	<u>-</u>	<u>2,387,414</u>
<b>CHANGE IN NET ASSETS</b>	124,341	143,367	267,708
<b>NET ASSETS, Beginning of Year</b>	<u>138,278</u>	<u>1,132,596</u>	<u>1,270,874</u>
<b>NET ASSETS, End of Year</b>	<u>\$ 262,619</u>	<u>\$ 1,275,963</u>	<u>\$ 1,538,582</u>

See independent auditor's report.

**MEADOWLAND CHARTER DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
**For the Years Ended June 30, 2022 and 2021**

	<b>2022</b>	2021
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Foundation School Program and Per Capita Apportionment Payments	<b>\$ 1,247,716</b>	\$ 1,323,557
Grant Payments	<b>1,336,841</b>	916,632
Miscellaneous Sources	<b>34,728</b>	4,663
Payments to Vendors for Goods and Services Rendered	<b>(454,080)</b>	(338,708)
Payments to Charter School Personnel for Services Rendered	<b>(1,906,248)</b>	(1,580,423)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>258,957</b>	325,721
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchases of Property and Equipment	<b>(97,450)</b>	(5,464)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(97,450)</b>	(5,464)
<b>NET INCREASE IN CASH FLOWS</b>	<b>161,507</b>	320,257
<b>CASH AND CASH EQUIVALENTS, Beginning of Year</b>	<b>954,258</b>	634,001
<b>CASH AND CASH EQUIVALENTS, End of Year</b>	<b>\$ 1,115,765</b>	\$ 954,258
Reconciliation of Change in Net Assets to Net Cash		
Provided by Operating Activities:		
Change in Net Assets	<b>\$ 267,708</b>	\$ 89,944
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided by Operating Activities:		
Depreciation	<b>14,625</b>	22,354
Loss on Disposal of Assets	<b>2,731</b>	-
(Increase) Decrease in Assets:		
Due from State	<b>(35,837)</b>	244,048
Prepaid Expenses	<b>6,918</b>	(11,810)
(Decrease) Increase in Liabilities:		
Accounts Payable	<b>(8,510)</b>	7,539
Accrued Expenses	<b>11,322</b>	(26,354)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>\$ 258,957</b>	\$ 325,721

See independent auditor's report.

**MEADOWLAND CHARTER DISTRICT**  
**SCHEDULE OF EXPENSES**  
**For the Years Ended June 30, 2022 and 2021**

	2022	2021
<b><u>OPERATING EXPENSES</u></b>		
6100 Payroll Costs	<b>\$ 1,917,570</b>	\$ 1,554,069
6200 Professional and Contracted Services	<b>260,838</b>	176,308
6300 Supplies and Materials	<b>110,571</b>	84,874
6400 Other Operating Costs	<b>98,435</b>	95,609
<b>TOTAL OPERATING EXPENSES</b>	<b><u><u>\$ 2,387,414</u></u></b>	<b><u><u>\$ 1,910,860</u></u></b>

See independent auditor's report.

**MEADOWLAND CHARTER DISTRICT**  
**SCHEDULE OF CAPITAL ASSETS**  
**June 30, 2022**

Capital assets acquired with public funds, which constitute public property pursuant to Chapter 12 of the Texas Education Code, are as follows:

	<b>Ownership Interest</b>		
	Local	State	Federal
1110 Cash	\$ 262,619	\$ 853,146	\$ -
1520 Buildings and Improvements	-	207,540	-
1530 Furniture, Equipment, and Vehicles	-	96,394	-
<b>Total Capital Assets</b>	<b>\$ 262,619</b>	<b>\$ 1,157,080</b>	<b>\$ -</b>

Reconciliation of Property and Equipment on Schedule of Capital Assets to Statements of Financial Position:

*Per Schedule of Capital Assets:*

1520 Buildings and Improvements	\$ 207,540
1531 Vehicles	87,789
1539 Furniture and Equipment	8,605
<i>Less Accumulated Depreciation:</i>	(142,107)
<b>Total Property and Equipment per Statements of Financial Position:</b>	<b>\$ 161,827</b>

See independent auditor's report.



**MEADOWLAND CHARTER DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>		<b>Variance From Original to Final Budget</b>	<u>Actual Amounts</u>	<b>Variance From Final Budget to Actual</b>
	<u>Original</u>	<u>Final</u>			
<b><u>OPERATING REVENUES AND OTHER SUPPORT</u></b>					
Local Support:					
5740 Other Revenues from Local Sources	\$ 22,000	\$ 1,725	\$ (20,275) [1]	\$ 34,728	\$ 33,003
Total Local Support	<u>22,000</u>	<u>1,725</u>	<u>(20,275)</u>	<u>34,728</u>	<u>33,003</u>
State Program Revenues:					
5810 Foundation School Program Act Revenues	1,335,421	1,293,301	(42,120)	1,253,847	(39,454)
5811 Per Capita Apportionment	28,445	39,787	11,342 [2]	43,351	3,564
Total State Program Revenues	<u>1,363,866</u>	<u>1,333,088</u>	<u>(30,778)</u>	<u>1,297,198</u>	<u>(35,890)</u>
Federal Program Revenues:					
5920 Federal Revenues Distributed by TEA	2,537,723	2,537,723	-	1,179,860	(1,357,863) [5]
5931 School Health and Related Services	55,000	105,000	50,000 [3]	143,336	38,336
Total Federal Program Revenues	<u>2,592,723</u>	<u>2,642,723</u>	<u>50,000</u>	<u>1,323,196</u>	<u>(1,319,527)</u>
<b>TOTAL OPERATING REVENUES AND OTHER SUPPORT</b>	<u>3,978,589</u>	<u>3,977,536</u>	<u>(1,053)</u>	<u>2,655,122</u>	<u>(1,322,414)</u>
<b><u>OPERATING EXPENSES</u></b>					
11 Instruction	2,361,061	2,371,283	(10,222)	1,348,370	1,022,913
13 Curriculum Development and Instructional Staff Development	6,000	6,000	-	-	6,000
	-	-	-	39	(39) [6]
21 Instructional Leadership	-	-	-	99	(99) [6]
23 School Leadership	691,879	695,879	(4,000)	507,346	188,533
31 Guidance, Counseling, and Evaluation Services	168,918	148,643	20,275 [4]	78,992	69,651
32 Social Work Services	128,227	133,227	(5,000)	79,398	53,829
33 Health Services	3,000	3,000	-	1,580	1,420
34 Transportation	15,700	15,700	-	10,962	4,738
36 Extracurricular Activities	18,000	18,000	-	8,594	9,406
41 General Administration	319,467	319,467	-	163,389	156,078
51 Plant Maintenance and Operations	209,045	209,045	-	159,446	49,599
53 Data Processing Services	55,042	55,042	-	27,835	27,207
61 Community Services	2,250	2,250	-	1,364	886
<b>TOTAL OPERATING EXPENSES</b>	<u>3,978,589</u>	<u>3,977,536</u>	<u>1,053</u>	<u>2,387,414</u>	<u>1,590,122</u>
<b>CHANGE IN NET ASSETS</b>	-	-	-	267,708	267,708
<b>NET ASSETS, Beginning of Year</b>	<u>1,270,874</u>	<u>1,270,874</u>	-	<u>1,270,874</u>	-
<b>NET ASSETS, End of Year</b>	<u>\$ 1,270,874</u>	<u>\$ 1,270,874</u>	<u>\$ -</u>	<u>\$ 1,538,582</u>	<u>\$ 267,708</u>

See independent auditor's report.

**MEADOWLAND CHARTER DISTRICT**  
**NOTES TO BUDGETARY COMPARISON SCHEDULE**  
**For the Year Ended June 30, 2022**

- [1] Variance from original budgeted amount is due to reclassing SHARS revenue to account 5931.
- [2] Variance is due to higher Average Daily Attendance (ADA) than initially budgeted, which increased the Per Capita allotment.
- [3] Variance from original budget is due to SHARS revenue being higher than anticipated as more students qualified for billable services.
- [4] Variance is due to unexpected decrease in student enrollment resulting in lower costs associated with guidance, counseling and evaluation services.
- [5] Variance is due to ESSER funds not being fully spent in the current year as anticipated.
- [6] Variance is due to minor instructional expenses that were not anticipated.

See independent auditor's report.

**MEADOWLAND CHARTER DISTRICT  
 SCHEDULE OF RELATED PARTY COMPENSATION AND BENEFITS  
 For the Year Ended June 30, 2022**

<b>Related Party Name</b>	<b>Name of Relation to the Related Party</b>	<b>Relationship</b>	<b>Compensation or Benefit</b>	<b>Payment Frequency</b>	<b>Description</b>	<b>Source of Funds Used</b>	<b>Total Paid During FY</b>
Rosa Belcher	Annette Ellenwood	Sister-in-law	Compensation	Monthly	Student Service Clerk	State	\$ 29,007

See independent auditor's report.

**MEADOWLAND CHARTER DISTRICT**  
**USE OF FUNDS REPORT - SELECT STATE ALLOTMENT PROGRAMS**  
**For the Year Ended June 30, 2022**

**Section A: Compensatory Education Programs**

Districts are required to use at least 55% of state compensatory education state allotment funds on direct program costs. Statutory Authority: Texas Education Code, §48.104.

AP1	Did your district expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes
AP2	Does the district have written policies and procedures for its state compensatory education program?	Yes
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	\$ 117,424
AP4	List the actual direct program expenditures for state compensatory education programs during the district's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	\$ 197,111

---

**Section B: Bilingual Education Programs**

Districts are required to spend at least 55% of bilingual education state allotment funds on direct program costs. Statutory Authority: Texas Education Code, §48.105.

AP5	Did your district expend any bilingual education program state allotment funds during the district's fiscal year?	Yes
AP6	Does the district have written policies and procedures for its bilingual education program?	Yes
AP7	List the total state allotment funds received for bilingual education programs during the district's fiscal year.	\$ 251
AP8	List the actual direct program expenditures for bilingual education programs during the district's fiscal year. (PICs 25, 35)	\$ -

See independent auditor's report.

**MEADOWLAND CHARTER DISTRICT**  
**SCHEDULE OF RELATED PARTY TRANSACTIONS**  
**For the Year Ended June 30, 2022**

<u>Related Party Name</u>	<u>Name of Relation to the Related Party</u>	<u>Relationship</u>	<u>Type of Transaction</u>	<u>Description of Terms and Conditions</u>	<u>Source of Funds Used</u>	<u>Payment Frequency</u>	<u>Total Paid during FY</u>	<u>Principal Balance Due</u>
Meadowland Charter District	Roy Maas' Youth Alternatives Foundation	Affiliated Company	Financial	Lease	State	Annually	\$ 1	N/A

See independent auditor's report.

**MEADOWLAND CHARTER DISTRICT**  
**SCHEDULE OF REAL PROPERTY OWNERSHIP INTEREST**  
**June 30, 2022**

<u>Description</u>	<u>Property Address</u>	<u>Total Assessed Value</u>	<u>Ownership Interest Local</u>	<u>Ownership Interest State</u>	<u>Ownership Interest Federal</u>
N/A	N/A	N/A	N/A	N/A	N/A

See independent auditor's report.

## **FINANCIAL AWARDS**

**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2022**

<u>Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b>U.S. Department of Health and Human Services:</b>			
Basic Center Grant	93.623	90CY7106-02/90CY7106-03	\$ 86,758
Transitional Living for Homeless Youth	93.550	90CX7400-01	81,135
Medical Assistance Program	93.778	0801037-01	197,789
<i>Total U.S. Department of Health and Human Services</i>			<u>365,682</u>
<b>U.S. Department of Homeland Security:</b>			
Emergency Food and Shelter National Board Program (EFSNP Phase 39)	97.024	788600-047	9,432
Emergency Food and Shelter National Board Program (ARPA-R)	97.024	788600-047	16,013
<i>Total U.S. Department of Homeland Security</i>			<u>25,445</u>
<b>U.S. Department of Agriculture:</b>			
Passed-Through Texas Department of Agriculture:			
School Breakfast Program and National School Lunch Program	10.553-10.555	01310	61,081
USDA Commodities - Noncash Award	10.555	01310	8,945
<i>Total U.S. Department of Agriculture</i>			<u>70,026</u>
<b>U.S. Department of Education:</b>			
Passed-Through Texas Education Agency:			
Title I Grants to Local Educational Agencies	84.010A	20610101130801/22610101130801	208,102
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A	20694501130801/22694501130801	4,577
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	21521001130801	304,195
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	21528001130801	648,447
Special Education Grants to States	84.027A	226600010158076000	22,164
Student Support and Academic Enrichment Program	84.424A	20680101130801/22680101130801	19,924
<i>Total U.S. Department of Education</i>			<u>1,207,409</u>
<b>U.S. Department of Justice:</b>			
Crime Victim Assistance	16.575	3952401/3952402	326,648
Crime Victim Assistance	16.575	3952301	111,402
Crime Victim Assistance	16.575	3746201/3746202	453,661
<i>Total U.S. Department of Justice</i>			<u>891,711</u>
<b>U.S. Department of Housing and Urban Development:</b>			
Youth Homelessness Demonstration Program	14.276	TX0579Y6J001899	163,267
<i>Total U.S. Department of Housing and Urban Development</i>			<u>163,267</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 2,723,540</u>

See accompanying notes to schedule of expenditures of federal awards.



**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**June 30, 2022**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Roy Maas' Youth Alternatives, Inc. and its affiliates and is presented on the accrual basis of accounting. 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*. Because the schedule presents only a selected portion of the operations of Roy Maas' Youth Alternatives, Inc. and its affiliates, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Roy Maas' Youth Alternatives, Inc. and its affiliates.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 - NONCASH ASSISTANCE – FOOD DONATION**

Commodities represent the amount of donated food received during the 2021-2022 fiscal year. Commodities are valued at fair value, which was determined at the time of donation to be \$8,945.

**NOTE 4 - NON-PROFIT CHARTER SCHOOL CHART OF ACCOUNTS**

For all federal programs, Meadowland Charter District used the net asset classes and codes specified by Texas Education Agency (TEA) in the *Special Supplement to Financial Accounting and Reporting, Non-Profit Charter School Chart of Accounts*. Temporarily restricted net asset codes are used to account for resources restricted to or designated for specific purposes by the grantor. Federal financial assistance is generally accounted for in temporarily restricted net asset codes.

**NOTE 5 - OTHER DISCLOSURES**

There were no loans or loan guarantees outstanding at year end.

Roy Maas' Youth Alternatives, Inc. and its affiliates have elected not to use the 10 percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

Roy Maas' Youth Alternatives, Inc. and its affiliates did not pass any federal awards through to subrecipients for the year ended June 30, 2022.

**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***

To the Board of Directors  
Roy Maas' Youth Alternatives, Inc. and Affiliates  
San Antonio, Texas

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 consolidated financial statements of Roy Maas' Youth Alternatives, Inc. and its affiliates (non-profit organizations), which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 14, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered Roy Maas' Youth Alternatives, Inc.'s and its affiliates' 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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Roy Maas' Youth Alternatives, Inc.'s and its affiliates' internal control. Accordingly, we do not express an opinion on the effectiveness of Roy Maas' Youth Alternatives, Inc.'s and its affiliates' 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 or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Roy Maas' Youth Alternatives, Inc.'s and its affiliates' consolidated 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 consolidated 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 Roy Maas' Youth Alternatives, Inc.'s and its affiliates' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Roy Maas' Youth Alternatives, Inc.'s and its affiliates' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Randy Walker & Co.*

San Antonio, Texas  
November 14, 2022

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

To the Board of Directors  
Roy Maas' Youth Alternatives, Inc. and Affiliates  
San Antonio, Texas

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

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

We have audited Roy Maas' Youth Alternatives, Inc.'s and its affiliates' (non-profit organizations) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Roy Maas' Youth Alternatives, Inc.'s and its affiliates' major federal programs for the year ended June 30, 2022. Roy Maas' Youth Alternatives, Inc.'s and its affiliates' 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, Roy Maas' Youth Alternatives, Inc. and its affiliates complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2022.

***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 Roy Maas' Youth Alternatives, Inc. and its affiliates 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 Roy Maas' Youth Alternatives, Inc.'s and its affiliates' 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 Roy Maas' Youth Alternatives, Inc.'s and its affiliates' federal programs.

### ***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 Roy Maas' Youth Alternatives, Inc.'s and its affiliates' 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 Roy Maas' Youth Alternatives, Inc.'s and its affiliates' 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 Roy Maas' Youth Alternatives, Inc.'s and its affiliates' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Roy Maas' Youth Alternatives, Inc.'s and its affiliates' 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 Roy Maas' Youth Alternatives, Inc.'s and its affiliates' 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.

**Report on Internal Control over Compliance (continued)**

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 or significant deficiencies, 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, the report is not suitable for any other purpose.

*Randy Walker & Co.*

San Antonio, Texas  
November 14, 2022

**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2022**

**SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified	None
Significant deficiencies identified that are not considered to be material weakness(es)	None
Noncompliance material to the financial statements	None

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified	None
Significant deficiencies identified that are not considered to be material weakness(es)	None
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance	None

**Major Programs**

*Federal*

16.575	Crime Victim Assistance	
84.425D	Elementary and Secondary School Emergency Relief (ESSER) Fund	
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	
Dollar threshold used to distinguish between type A and type B programs		\$750,000
Audit qualified as low-risk auditee		Yes

**Findings - Financial Statements Audit** None

**Findings and Questioned Costs - Major Federal Award Programs Audit** None

**ROY MAAS' YOUTH ALTERNATIVES, INC. AND AFFILIATES**  
**(ROY MAAS' YOUTH ALTERNATIVES FOUNDATION AND MEADOWLAND CHARTER DISTRICT)**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2022**

I. PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

None

II. PRIOR YEAR FINDINGS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None