



FINANCIAL STATEMENTS

JUNE 30, 2018 AND 2017



Leaf & Cole, LLP
Certified Public Accountants

**CENTER FOR COMMUNITY SOLUTIONS
FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

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

Independent Auditor's Report

To the Board of Directors
Center for Community Solutions

Report on the Financial Statements

We have audited the accompanying financial statements of Center for Community Solutions, which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Community Solutions as of June 30, 2018 and 2017, 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.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 22 to 25 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also 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 November 14, 2018, on our consideration of Center for Community Solutions' 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 that testing, and not to provide an opinion on the effectiveness of Center for Community Solutions' 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 Center for Community Solutions' internal control over financial reporting and compliance.

Leaf & Cole LLP

San Diego, California
November 14, 2018

**CENTER FOR COMMUNITY SOLUTIONS
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017**

ASSETS

	<u>2018</u>	<u>2017</u>
<u>Current Assets:</u> (Note 2)		
Cash and cash equivalents	\$ 1,044,970	\$ 801,717
Contracts receivable	716,113	630,610
Other receivables	12,341	10,527
Prepaid expenses	20,260	17,841
Total Current Assets	<u>1,793,684</u>	<u>1,460,695</u>
<u>Noncurrent Assets:</u> (Notes 2, 3, 4, 5, 6 and 7)		
Deposits	12,763	12,763
Property and equipment, net	2,107,561	2,075,599
Beneficial interest in endowment funds	10,866	10,650
Total Noncurrent Assets	<u>2,131,190</u>	<u>2,099,012</u>
TOTAL ASSETS	<u><u>\$ 3,924,874</u></u>	<u><u>\$ 3,559,707</u></u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities:</u> (Notes 2 and 7)		
Accounts payable	\$ 78,039	\$ 39,704
Accrued payroll and related liabilities	271,185	224,247
Current portion of notes payable	22,606	21,527
Total Current Liabilities	<u>371,830</u>	<u>285,478</u>
<u>Noncurrent Liabilities:</u> (Note 7)		
Notes payable, less current portion	1,733,736	1,754,560
Interest payable	134,316	115,653
Total Noncurrent Liabilities	<u>1,868,052</u>	<u>1,870,213</u>
Total Liabilities	<u>2,239,882</u>	<u>2,155,691</u>
<u>Commitments and Contingency</u> (Notes 6 and 10)		
<u>Net Assets:</u> (Notes 2, 8 and 9)		
Unrestricted	1,593,291	1,299,611
Temporarily restricted	80,835	93,755
Permanently Restricted	10,866	10,650
Total Net Assets	<u>1,684,992</u>	<u>1,404,016</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 3,924,874</u></u>	<u><u>\$ 3,559,707</u></u>

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

**CENTER FOR COMMUNITY SOLUTIONS
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	2018				2017			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue and Support:								
Contract revenue	\$ 4,101,800	\$ -	\$ -	\$ 4,101,800	\$ 3,654,739	\$ -	\$ -	\$ 3,654,739
Contributions and grants	611,716	72,500	-	684,216	545,255	110,491	-	655,746
Fundraising revenue (net of direct costs of \$98,844 and \$106,994, respectively)	282,749	-	-	282,749	171,657	-	-	171,657
In-kind contributions	281,507	-	-	281,507	347,373	-	-	347,373
Fees for services	11,089	-	-	11,089	27,049	-	-	27,049
Other income	7,241	-	-	7,241	8,143	-	-	8,143
Investment income	381	-	681	1,062	393	-	1,166	1,559
Net assets released from restrictions	85,885	(85,420)	(465)	-	263,915	(263,445)	(470)	-
Total Revenue and Support	5,382,368	(12,920)	216	5,369,664	5,018,524	(152,954)	696	4,866,266
Expenses:								
Program services	3,920,866	-	-	3,920,866	3,521,107	-	-	3,521,107
Management and general	757,822	-	-	757,822	915,509	-	-	915,509
Fundraising	410,000	-	-	410,000	378,302	-	-	378,302
Total Expenses	5,088,688	-	-	5,088,688	4,814,918	-	-	4,814,918
Change in Net Assets	293,680	(12,920)	216	280,976	203,606	(152,954)	696	51,348
Net Assets at Beginning of Year	1,299,611	93,755	10,650	1,404,016	1,096,005	246,709	9,954	1,352,668
NET ASSETS AT END OF YEAR	\$ 1,593,291	\$ 80,835	\$ 10,866	\$ 1,684,992	\$ 1,299,611	\$ 93,755	\$ 10,650	\$ 1,404,016

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

**CENTER FOR COMMUNITY SOLUTIONS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018**

	Program Services				Supporting Services			
	LCAS	HAS	PEAS	PRG	Total Program Services	Management and General	Fundraising	
Salaries and Related Expenses:								
Salaries and wages	\$ 1,609,281	\$ 633,591	\$ 167,184	\$ 81,900	\$ 2,491,956	\$ 488,047	\$ 269,407	\$ 3,249,410
Payroll taxes	121,668	50,380	13,029	6,746	191,823	39,003	22,256	253,082
Employee benefits	105,371	43,912	11,624	5,789	166,696	34,302	19,204	220,202
Total Salaries and Related Expenses	<u>1,836,320</u>	<u>727,883</u>	<u>191,837</u>	<u>94,435</u>	<u>2,850,475</u>	<u>561,352</u>	<u>310,867</u>	<u>3,722,694</u>
Other Expenses:								
Advertising	-	-	-	-	-	6,810	37,784	44,594
Auxiliary	-	37,490	-	-	37,490	-	-	37,490
Community events	-	-	-	-	-	35	-	35
Education and training	1,858	917	1,197	83	4,055	12,615	3,575	20,245
Insurance	19,101	7,749	1,722	821	29,393	14,330	2,014	45,737
Interest expense and fees	-	35,269	-	-	35,269	38,967	-	74,236
Occupancy	85,777	43,846	10,665	4,334	144,622	1,164	1,439	147,225
Office expenses	43,688	19,466	5,074	1,882	70,110	5,897	17,623	93,630
Professional fees	49,429	14,989	2,092	5,621	72,131	94,180	1,859	168,170
Program expenses	142,534	160,193	36,860	11,018	350,605	141	8,232	358,978
Recruitment	4,852	2,098	676	269	7,895	1,204	1,660	10,759
Repairs and maintenance	26,514	19,991	3,689	1,652	51,846	3,921	6,223	61,990
Small equipment	-	1,447	562	641	2,650	4,239	-	6,889
Subcontracts	9,028	-	-	11,743	20,771	-	-	20,771
Telephone and communications	38,862	26,261	5,171	2,123	72,417	2,866	4,567	79,850
Travel	31,843	13,259	8,202	2,068	55,372	2,221	4,670	62,263
Total Other Expenses	<u>453,486</u>	<u>382,975</u>	<u>75,910</u>	<u>42,255</u>	<u>954,626</u>	<u>188,590</u>	<u>89,646</u>	<u>1,232,862</u>
Depreciation	69,019	34,287	6,494	5,965	115,765	7,880	9,487	133,132
Total Expenses	<u>\$ 2,358,825</u>	<u>\$ 1,145,145</u>	<u>\$ 274,241</u>	<u>\$ 142,655</u>	<u>\$ 3,920,866</u>	<u>\$ 757,822</u>	<u>\$ 410,000</u>	<u>\$ 5,088,688</u>

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

**CENTER FOR COMMUNITY SOLUTIONS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017**

	Program Services			Total Program Services	Supporting Services		Total
	LCAS	HAS	PEAS		Management and General	Fundraising	
<u>Salaries and Related Expenses:</u>							
Salaries and wages	\$ 1,122,908	\$ 585,316	\$ 333,616	\$ 2,041,840	\$ 662,446	\$ 221,271	\$ 2,925,557
Payroll taxes	99,879	48,526	33,618	182,023	68,072	22,811	272,906
Employee benefits	53,124	25,796	17,849	96,769	36,272	12,060	145,101
Total Salaries and Related Expenses	<u>1,275,911</u>	<u>659,638</u>	<u>385,083</u>	<u>2,320,632</u>	<u>766,790</u>	<u>256,142</u>	<u>3,343,564</u>
<u>Other Expenses:</u>							
Advertising	-	-	-	-	-	61,721	61,721
Auxiliary	-	30,737	-	30,737	-	-	30,737
Community events	-	-	-	-	39,353	-	39,353
Education and training	2,129	403	678	3,210	4,020	1,306	8,536
Insurance	17,719	7,013	2,324	27,056	10,234	1,834	39,124
Interest expense and fees	-	-	-	-	62,375	-	62,375
Occupancy	75,008	39,027	13,532	127,567	1,012	1,309	129,888
Office expenses	38,840	16,938	6,029	61,807	6,454	15,309	83,570
Professional fees	53,651	10,191	2,379	66,221	3,106	1,904	71,231
Program expenses	225,531	148,963	47,050	421,544	3,408	6,508	431,460
Recruitment	3,076	1,412	434	4,922	678	2,661	8,261
Repairs and maintenance	29,252	33,058	5,041	67,351	4,832	4,946	77,129
Small equipment	7,720	5,105	3,728	16,553	289	1,528	18,370
Subcontracts	129,107	-	-	129,107	-	-	129,107
Telephone and communications	36,355	24,389	6,691	67,435	2,834	9,025	79,294
Travel	32,517	12,238	9,871	54,626	2,357	4,459	61,442
Total Other Expenses	<u>650,905</u>	<u>329,474</u>	<u>97,757</u>	<u>1,078,136</u>	<u>140,952</u>	<u>112,510</u>	<u>1,331,598</u>
Depreciation	69,380	38,288	14,671	122,339	7,767	9,650	139,756
Total Expenses	<u>\$ 1,996,196</u>	<u>\$ 1,027,400</u>	<u>\$ 497,511</u>	<u>\$ 3,521,107</u>	<u>\$ 915,509</u>	<u>\$ 378,302</u>	<u>\$ 4,814,918</u>

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

**CENTER FOR COMMUNITY SOLUTIONS
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
<u>Cash Flows From Operating Activities:</u>		
Change in net assets	\$ 280,976	\$ 51,348
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	133,132	139,756
Permanently restricted investment income	(681)	(1,166)
Permanently restricted distributions	465	470
(Increase) Decrease in:		
Contracts receivable	(85,503)	(72,119)
Other receivables	(1,814)	(4,901)
Prepaid expenses	(2,419)	2,032
Increase (Decrease) in:		
Accounts payable	38,335	(55,165)
Accrued payroll and related liabilities	46,938	19,238
Interest payable	18,663	18,662
Net Cash Provided by Operating Activities	<u>428,092</u>	<u>98,155</u>
<u>Cash Flows From Investing Activities:</u>		
Purchases of property and equipment	(165,094)	(33,394)
Change in beneficial interest in endowment funds	(216)	(696)
Net Cash Used in Investing Activities	<u>(165,310)</u>	<u>(34,090)</u>
<u>Cash Flows From Financing Activities:</u>		
Principal payments on notes payable	(19,745)	(18,689)
Permanently restricted investment income	681	1,166
Permanently restricted distributions	(465)	(470)
Net Cash Used in Financing Activities	<u>(19,529)</u>	<u>(17,993)</u>
Net Increase in Cash and Cash Equivalents	243,253	46,072
Cash and Cash Equivalents at Beginning Year	<u>801,717</u>	<u>755,645</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,044,970</u>	<u>\$ 801,717</u>
<u>Supplemental Disclosures of Cash Flow Information:</u>		
Cash paid for interest	<u>\$ 50,423</u>	<u>\$ 43,713</u>

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

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 1 - Organization:

Center for Community Solutions (CCS) is a San Diego County-based nonprofit formed in 1969 and incorporated in 1973. CCS' mission is to end relationship and sexual violence by being a catalyst for caring communities and social justice. Our vision is for all people to live full, free, expressive and empowered lives in a safe, healthy, vibrant, and peaceful community.

CCS was established in 1969 as the Center for Women's Studies and Services (CWSS) on the campus of San Diego State University. In 1995, CWSS changed its name to Center for Community Solutions. The name change was a way to communicate that sexual and intimate partner violence are public health concerns and human rights violations that impact not only women, but entire communities. The best and most lasting solutions to the problems of sexual and intimate partner violence must emerge from the wisdom and compassion of the community and involve people of every age, ethnicity, race, sexual orientation, spiritual tradition, ability, and gender.

CCS is committed to continuously refining its approach to supporting victims and preventing intimate partner and sexual violence. CCS is committed to providing comprehensive, trauma-informed services, including prevention education, counseling, advocacy, legal, and shelter services. CCS strives to ensure that its services are culturally humble, empowering, and confidential. Most of CCS services are available in English and Spanish with additional languages, including sign languages, provided by certified interpreter services. To improve access to our programs, CCS provides services in 10 different locations throughout North, Central, and East San Diego County. All CCS staff and volunteers who provide direct services to victims of intimate partner or sexual violence complete an intensive Domestic Violence and Sexual Assault Crisis Intervention Training certified by the California Governor's Office of Emergency Services.

CCS programs are organized within the following departments: Legal, Counseling, and Advocacy Services (LCAS); Housing and Advocacy Services (HAS); Prevention, Education, and Advocacy Services (PEAS); and General Program (PRG).

Legal, Counseling, and Advocacy Services (LCAS)

Intimate Partner Violence Services (IPVS): IPVS services are provided in East, Central, and North San Diego County. Three full-time victim advocates provide crisis counseling, safety planning, intimate partner violence lethality assessments, court accompaniment, application assistance, information, referrals, and emotional support to victims of intimate partner violence. Advocates are experts in local resources. They utilize their community connections to help survivors access safe housing, legal services, counseling, immigration services, food, clothing, and other support services. IPVS is led by a full-time Legal Team Manager and provides services at the San Diego Family Justice Center, the El Cajon Courthouse, and CCS' East, Central and North Offices. This free, confidential service is available in English and Spanish with additional languages, including sign languages, provided by certified interpreter services. This year CCS expanded its services to survivors of intimate partner violence by offering Domestic Abuse Forensic Exams (DAFE) accompaniment. In conjunction with countywide efforts to better respond to individuals who have been severely injured or strangled, CCS provides accompaniment and advocacy to IPV survivors during and after forensic exams.

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 1 - Organization: (Continued)

Legal, Counseling, and Advocacy Services (LCAS) (Continued)

Sexual Assault Services (SAS) - SAS is one of the largest state-funded rape crisis centers in California. SAS covers most of San Diego County, spanning a territory nearly the size of the state of Connecticut. SAS provides an in-person emergency response to every sexual assault victim in its service area who undergoes a sexual assault forensic examination. CCS volunteers and staff are scheduled around-the-clock to respond within 30 minutes of a call-out, and they remain by a victim's side throughout the entire forensic examination process. SAS is staffed by five full-time victim advocates and a program manager who provide follow-up services after the emergency response. Additionally, the SAS team includes two full-time advocates who are out-stationed at San Diego State University and San Diego Community College District (City College, Miramar College, and Mesa College) to provide SAS advocacy on campus. This team also supports victims who are referred from other sources, including self-referrals and walk-ins. SAS services include crisis counseling, safety planning, trauma-informed client services, and help with connecting to other resources, including counseling, legal services, housing, medical care, food, clothing, and immigration assistance. Advocates also provide in-person emotional support during detective and attorney interviews, preliminary hearings, and other court events.

CCS is a founding member of the San Diego countywide Sexual Assault Response Team (SART), a 37-year-old collaborative project which includes civilian, military, and tribal advocates, law enforcement, sexual assault forensic nurse, crime lab, and prosecutorial agencies. All members of SART meet monthly, cross-train, and follow a standard response protocol to ensure compassionate, survivor-centered services.

Legal Services: With a staff of eight California-licensed attorneys, CCS' highly skilled legal team is the largest pro bono legal team, serving survivors of intimate partner violence and sexual assault, in San Diego County. CCS legal services include:

Legal Assistance for Victims (LAV) - Staffed by the full-time Legal Team Manager and two staff attorneys, LAV provides civil legal remedies and direct representation for victims of sexual assault. LAV specializes in the civil legal needs of sexual assault victims in the following areas: housing, employment, education, privacy, safety, and financial compensation, as well as Civil Harassment Restraining Orders. The program assists survivors with immigration concerns through a subcontract with Casa Cornelia Law Center. LAV is San Diego's go-to legal services program for privacy law (representing victims in criminal court), and Title IX issues (sexual violence as discrimination) throughout the County. LAV is the only sexual assault-specific direct representation legal services program in San Diego County

Domestic Violence Legal Services: One full-time attorney provides restraining order assistance twenty (20) hours per week at the El Cajon Courthouse, and pro per family law assistance twenty (20) hours per week at CCS' East County Office, including filling out paperwork, client consultations, and hearing preparation.

Family Justice Center Intimate Partner Violence Services: Two full-time attorneys out-stationed at the San Diego Family Justice Center provide pro per family law assistance, client consultations, and hearing preparation to victims of intimate partner violence in Central San Diego and Mid-City. These attorneys also coordinate San Diego County's Central, East, and North High Risk Teams, a multidisciplinary response team that includes law enforcement, the City and District Attorneys' Offices, several intimate partner violence service providers, and Probation. This team meets monthly in each region to collaborate and conduct case reviews in order to increase the safety of victims who are at serious risk of intimate partner violence-related homicide.

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 1 - Organization: (Continued)

Legal, Counseling, and Advocacy Services (LCAS) (Continued)

North County Legal Services (XL): One full-time attorney and one full-time legal advocate provide pro per legal services, including filling out paperwork, client consultations, and hearing preparation for victims of intimate partner violence, sexual assault, and stalking in the North Region.

Trauma-Specific Counseling: CCS operates counseling programs in North, Central, and East County. A team of four Marriage and Family Therapists provide individual, group, family, and child counseling using a variety of best practice, trauma-specific approaches, including trauma-focused cognitive behavioral therapy (TF-CBT), Trauma Resiliency Model (TRM), Eye Movement Desensitization and Reprocessing (EMDR), guided imagery, expressive arts therapy, play therapy, sand tray therapy, and mindfulness therapies. Our counseling programs include up to five master's-level Marriage and Family Therapy or Social Work Intern students who receive intensive training, supervision, and commit twenty hours per week to CCS. Moreover, CCS was awarded a child-focused grant to expand our therapeutic services to youth (see CHAT), including additional Marriage and Family Therapists and Child Advocates. The child advocacy allows CCS to ensure that all youth seeking support to heal from trauma have wrap-around, holistic resources and referrals suited to their unique needs. Individual and group counseling for adults and children is also offered on-site at our business offices and short-term emergency shelters.

Child Abuse Treatment (CHAT): The trauma of childhood abuse can impact a child's overall wellness. The CHAT program offers trauma-specific therapy and advocacy services to address the effects of trauma. CCS focuses on the child's strengths and where the child needs support in order to improve their coping strategies and opportunities for healthy life choices. All services are available in English and Spanish. The CHAT program serves children who are under the age of 18 and victims of intimate partner violence, sexual abuse, and emotional abuse and neglect as well as witness to violence or a crime. CCS offers these services with two Marriage and Family Therapists and two Child Advocates. Therapists create a safe trauma-informed environment to improve coping strategies, decision-making and assist in the development of skills to manage emotions and behaviors. In addition, advocates provide coordination with schools and other agencies involved with the child's wellbeing. CCS Child Advocates provide information and support that includes crisis intervention, safety planning, court accompaniment, victim of crime assistance, monitoring academic progress, and assist in parent education.

Housing and Advocacy Services (HAS)

Intimate Partner Violence Shelters: CCS operates both short-term and long-term confidential intimate partner violence shelters. Project Safe House (PSH) is a short-term 24-bed intimate partner violence shelter located in East San Diego County, and Hidden Valley House (HVH) is our short-term 35-bed intimate partner violence shelter located in North Inland Region of San Diego County. Both shelters are staffed 24-hours per day by certified intimate partner violence counselors. Intimate partner violence victims and their children are sheltered in these programs for up to two months. While living in the shelter they receive advocacy, counseling, safety planning, client services, legal assistance, food, clothing, transportation assistance, and other services and resources to help them stabilize and transition to more permanent housing. Next Step is our long-term confidential intimate partner violence shelter program where families that need more time to get on their feet can stay up to eighteen months. Next Step families are housed in one apartment at PSH and five two-bedroom units in a separate facility called Next Step North. In total, Next Step offers up to 40 beds for long-term shelter. All CCS intimate partner violence shelter programs accept adults and children of all genders. Shelter services are offered in English and Spanish with additional languages, including sign languages, provided by certified interpreter services.

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 1 - Organization: (Continued)

Housing and Advocacy Services (HAS) (Continued)

Housing First: Beginning in 2018, CCS can now address long-term safe and stable housing as a key component to long-term survivor self-sufficiency. The program improves the way communities respond to intimate partner and sexual violence by integrating housing stability into advocacy, assisting survivors on accessing and/or retaining housing. With the addition of a Housing Coordinator, mobile advocacy services are offered in the community for survivors of violence.

Intimate Partner Violence, Sexual Assault, and Stalking Hotline Counseling: Toll-free, confidential, 24-hour hotline crisis counseling, safety planning, information, and referrals to a host of follow-up services, including counseling, advocacy, legal assistance, medical care, shelter, food, and clothing. Hotline counseling is provided by certified Domestic Violence and Sexual Assault Victim Counselors, in English and Spanish with additional languages provided by certified interpreter services. CCS' Hotline staff and volunteer assist over 6,000 calls annually, which prompted the addition of a Hotline Coordinator to the CCS team.

Prevention, Education, and Advocacy Services (PEAS)

Healthy Relationships & Violence Prevention Education: CCS is invested in the promotion of healthy relationships and the prevention of sexual and intimate partner violence through interactive, empowering education focused on topics related to the development of healthy relationships skills. For example, we teach healthy communication and conflict resolution skills, consent- and boundary-setting, and how to challenge social norms and media messages that perpetuate violence throughout our communities. CCS prevention education programs are available in English and Spanish and are generally provided in schools or other community settings in a developmentally and culturally humble manner. This year, CCS added Athlete Upstander Prevention Education in which CCS provided healthy relationships and bystander intervention trainings to all incoming first-year student athletes at San Diego State University.

Teen Dating Violence Prevention Education (TDV): TDV education programs are delivered in a multi-unit format, offered as a series of three to five workshops. This gives participants multiple opportunities over time to practice and refine the healthy relationship skills they are learning. TDV also allows ample time for participants to work with their peers to identify ways they can stand up against intimate partner and sexual violence and create change by challenging the social norms that perpetuate violence. In addition to serving students from kindergarten to college, CCS staff also provides trainings for teachers and parents, addressing the importance of modeling healthy relationship, communication, and conflict resolution skills as they interact with youth. CCS Prevention & Community Engagement Specialists encourage parents to engage in meaningful conversations with their children, starting as early as preschool, understanding that healthy relationship skills can become wonderful habits if taught early on. CCS currently has formal partnerships with Escondido Unified High School District, Cherokee Point Elementary School, Wilson Middle School, San Diego State University, Mountain Empire Unified School District, San Diego Court and Community Schools, and San Diego County Probation Department.

General Program (PRG)

In partnership with Deaf Community Services and San Diego Regional Center, CCS was awarded state and federal funding to deepen each agency's capacity to serve survivors of violence who are Deaf/deaf, Hard of Hearing, Late Deafened, or DeafBlind and/or individuals living with intellectual or developmental disabilities. Internally known as Access to Services, CCS has upgraded facilities and enhanced language access throughout the agency to ensure all survivors can equitably access services.

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 2 - Significant Accounting Policies:

Accounting Method

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

Financial Statement Presentation

The financial statements present information regarding the financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

- Unrestricted net assets – Net assets not subject to donor-imposed stipulations.
- Temporarily restricted net assets – Net assets subject to donor- imposed stipulations that will be met by actions of CCS and/or the passage of time. When a donor stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.
- Permanently restricted net assets – Net assets subject to donor- imposed stipulations requiring that they be maintained permanently by CCS. The income from these assets is available for either general operations or specific programs as specified by the donor.

The FASB has issued reporting standards for endowments of not-for-profit Organizations subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA), and enhanced disclosures for all endowment funds. The standards provide guidance on classifying the net assets associated with donor-restricted endowment funds held by organizations that are subject to an enacted version of UPMIFA, which serves as a model act for states to modernize their laws governing donor-restricted endowment funds. The standards also require additional disclosures about endowments (both donor-restricted funds and board-designated funds) to enable users of financial statements to understand the net asset classification, net asset composition, changes in net asset composition, spending policies, and related investment policies of its endowment funds.

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.

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

Note 2 - Significant Accounting Policies: (Continued)

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

- Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investment.

CCS' statements of financial position include the following financial instrument that is required to be measured at fair value on a recurring basis:

- Beneficial interest in endowment funds held at San Diego Foundation is considered a Level 3 asset which represents the fair value of the underlying assets as reported by San Diego Foundation.

Allowance for Doubtful Accounts

Bad debts are recognized on the allowance method based on historical experience and management's evaluation of outstanding receivables. Management believes that all contracts and other receivables were fully collectible; therefore, no allowance for doubtful contracts and other receivables was recorded at June 30, 2018 and 2017.

Capitalization and Depreciation

CCS capitalizes all expenditures in excess of \$5,000 for property and equipment at cost, while donations of property and equipment are recorded at their estimated fair values. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long these donated assets must be maintained, CCS reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. CCS reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment is depreciated using the straight-line method over the estimated useful asset lives as follows:

Buildings	10 - 30 years
Leasehold improvements	5 - 25 years
Machinery and equipment	7 years
Furniture and fixtures	3 years

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

Note 2 - Significant Accounting Policies: (Continued)

Capitalization and Depreciation (Continued)

Depreciation totaled \$133,132 and \$139,756 for the years ended June 30, 2018 and 2017, respectively.

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

Impairment of Real Estate

CCS reviews its investment in real estate for impairment whenever events and changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the future net undiscounted net cash flows expected to be generated by the property and any estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of real estate exceeds the fair value of such property. There were no impairment losses recognized in 2018 and 2017.

Compensated Absences

Accumulated unpaid vacation totaling \$149,140 and \$94,989 at June 30, 2018 and 2017, respectively, is accrued when incurred and included in accrued payroll and related liabilities.

Revenue Recognition

Contract revenue is recognized in the period in which the related work is performed in accordance with the terms of the contract. Contracts receivable is recorded when revenue earned under a contract exceeds the cash received. Deferred revenue is recorded when cash received under a contract exceeds the revenue earned.

Contributions are recognized when the donor makes a promise to give to CCS that is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restriction expires in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Donated Services and Materials

CCS utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The donated services comprised primarily of therapeutic and case management services totaled \$134,928 and \$228,883 for the years ended June 30, 2018 and 2017, respectively.

CCS has received substantial donations of materials, marketing and professional fees. The donations of materials, marketing and professional fees are recorded at their fair value and totaled \$146,579 and \$118,490 for the years ended June 30, 2018 and 2017, respectively.

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 2 - Significant Accounting Policies: (Continued)

Allocated Expenses

Expenses by function have been allocated among program and supporting services classification on the basis of internal records and the cost allocation plan approved by the CCS Board of Directors.

Income Taxes

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

CCS' Return of Organization Exempt from Income Tax for the years ended June 30, 2018, 2017, 2016 and 2015 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three to four years after the returns were filed.

Concentrations

Credit Risk

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

Contracts Receivable and Revenue

CCS receives a substantial portion of its funding from a state emergency services agency through direct and subgrantee contracts. CCS received \$3,029,092 and \$2,405,624 or 74% and 66% of its total revenue and support for contract revenue related to this agency through direct and subgrantee funding for the years ended June 30, 2018 and 2017, respectively. Contracts receivable from those contracts totaled \$536,579 and \$548,868 which represents 75% and 87% of the total contracts receivable balance at June 30, 2018 and 2017, respectively.

Cash and Cash Equivalents

For purposes of the statements of cash flows, CCS considers all highly liquid investment instruments purchased with a maturity of three months or less to be cash equivalents.

Subsequent Events

In preparing these financial statements, CCS has evaluated events and transactions for potential recognition or disclosure through November 14, 2018, the date the financial statements were available to be issued and concluded that there were no events or transactions that needed to be disclosed.

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 3 - Fair Value Measurements:

The following table summarizes assets measured at fair value by classification within the fair value hierarchy at June 30:

	2018			Balance at June 30, 2018
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Beneficial interest in endowment funds (Note 5)	\$ -	\$ -	\$ 10,866	\$ 10,866
	\$ -	\$ -	\$ 10,866	\$ 10,866
	2017			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at June 30, 2017
Beneficial interest in endowment funds (Note 5)	\$ -	\$ -	\$ 10,650	\$ 10,650
	\$ -	\$ -	\$ 10,650	\$ 10,650

The reconciliation for financial instruments measured at fair value on a recurring basis using significant unobservable inputs (Level 3) are included in Note 5 as indicated above.

The following table represents CCS' Level 3 financial instruments, the valuation techniques used to measure the fair value of the financial instruments, and the significant unobservable inputs and the range of values for those inputs for the years ended June 30:

		2018		
Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Significant Input Values
Beneficial interest in endowment funds	\$ 10,866	Valuation of underlying assets as provided by San Diego Foundation	Base price	N/A
		2017		
Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Significant Input Values
Beneficial interest in endowment funds	\$ 10,650	Valuation of underlying assets as provided by San Diego Foundation	Base price	N/A

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

Note 4 - Property and Equipment:

Property and equipment consist of the following at June 30:

	<u>2018</u>	<u>2017</u>
Land	\$ 880,011	\$ 880,011
Buildings	953,817	953,817
Leasehold improvements	1,218,612	1,084,102
Machinery and equipment	97,895	67,311
Furniture and fixtures	57,864	57,864
Subtotal	<u>3,208,199</u>	<u>3,043,105</u>
Less: Accumulated depreciation	<u>(1,100,638)</u>	<u>(967,506)</u>
Property and Equipment, Net	<u>\$ 2,107,561</u>	<u>\$ 2,075,599</u>

Note 5 - Beneficial Interest in Endowment Funds:

CCS has a beneficial interest in endowment funds held at San Diego Foundation, which are classified as permanently restricted as these investments must be maintained in perpetuity. The beneficial interest in endowment funds held at San Diego Foundation is invested in a portfolio of equity and debt securities which is structured for long-term total return consisting of 27% international equities, 25% domestic equities, 21% alternative investments, 17% fixed income, 7% real estate and 3% commodities. CCS receives distributions of earnings on an annual basis. The distributions are used to further CCS' mission of providing the San Diego community with help to heal and prevent abusive relationships and sexual violence.

The activity in the beneficial interest in endowment funds held at San Diego Foundation consisted of the following for the years ended June 30:

	<u>2018</u>	<u>2017</u>
Balance at Beginning of Year	\$ 10,650	\$ 9,954
Investment gain	681	1,166
Distributions	(465)	(470)
Balance at End of Year	<u>\$ 10,866</u>	<u>\$ 10,650</u>

Note 6 - Line-of-Credit:

CCS has a line-of-credit with Navy Federal Credit Union in the amount of \$500,000 with interest at 6.25%. The line-of-credit is renewable on January 18, 2019 and is secured by real property. There were no outstanding advances under the line-of-credit at June 30, 2018 and 2017.

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 7 - Notes Payable:

Notes payable consist of the following at June 30:

	<u>2018</u>	<u>2017</u>
Mortgage payable to Navy Federal Credit Union in the original amount of \$522,000. Payable in monthly payments of \$2,942 including interest at 5.75%, due May 10, 2026. Secured by real property. (Mission Bay Office Building)	\$ 447,985	\$ 457,239
Note payable to the City of San Diego in the original amount of \$170,000. The note is noninterest bearing. The principal is not due as long as all compliance requirements of the note are met or until such time as the property is sold. Secured by real property. (Mission Bay Office Building)	170,000	170,000
Mortgage payable to California Bank & Trust in the original amount of \$332,000. Payable in monthly payments of \$2,258 including interest at 5.25%, due November 30, 2025. Secured by real property. (Long Term Emergency Shelter North)	306,286	316,777
Note payable awarded through the Affordable Housing Program, which was originated January 30, 2009, is held by California Bank and Trust in the original amount of \$210,000. The loan is noninterest bearing. In the event that all terms and obligations of the regulatory agreement have been met, the loan will be forgiven at the maturity date of January 30, 2064. Secured by real property. (Long Term Emergency Shelter North)	210,000	210,000
Promissory note which was originated on April 20, 2011 is held by the Department of Housing and Community Development in the original amount of \$654,776 (\$32,705 undisbursed at June 30, 2018), for the purchase of property. The note bears interest at 3% per annum. Repayment of principal and interest are deferred as long as CCS operates the facility as an emergency shelter or transition housing in compliance to the terms of the agreement. In the event that the compliance standards are met, the loan will be forgiven at the maturity date of April 20, 2021. Secured by real property. Accrued interest totaled \$134,316 and \$115,653 at June 30, 2018 and 2017, respectively. (Emergency Shelter)	622,071	622,071
Total Notes Payable	1,756,342	1,776,087
Less: Current Portion	(22,606)	(21,527)
Notes Payable, Net of Current Portion	<u>\$ 1,733,736</u>	<u>\$ 1,754,560</u>

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 7 - Notes Payable: (Continued)

Future principal payments on the notes payable are as follows:

<u>Years Ended June 30</u>		
2019	\$	22,606
2020		22,362
2021		23,620
2022		24,949
2023		26,352
Thereafter		<u>1,636,453</u>
Total	\$	<u>1,756,342</u>

Note 8 - Temporarily Restricted Net Assets:

Temporarily restricted net assets consist of the following at June 30:

	<u>2018</u>	<u>2017</u>
Contributions with purpose restrictions	\$ <u>80,835</u>	\$ <u>93,755</u>
Total Temporarily Restricted Net Assets	\$ <u>80,835</u>	\$ <u>93,755</u>

Net assets in the amount of \$85,420 and \$263,445 were released from donor restrictions for the years ended June 30, 2018 and 2017, respectively, by incurring expenses and events satisfying the purpose or time restrictions specified by donors.

Note 9 - Endowment Net Assets:

The endowment funds of CCS are held at San Diego Foundation (the "Foundation"). The Foundation manages the funds in accordance with UPMIFA. The Foundation's objective is to maintain the purchasing power (real value) of the endowment funds. However, from time to time, the fair value of the assets in the endowment fund may fall below the level that the donors require CCS to retain as a fund of perpetual duration. CCS classifies permanently restricted net assets held by the Foundation as:

- The original value of gifts donated to the fund
- The original value of CCS funds transferred to the fund
- The original value of subsequent gifts donated to the fund
- Investment income and realized and unrealized gains and losses on investments
- Distributions from the fund in accordance with the spending policy

The Foundation has adopted investment and spending policies for endowment funds that:

- Protect the invested assets
- Preserve spending capacity of the fund income
- Maintain a diversified portfolio of assets that meet investment return objectives while keeping risk at a level commensurate with that of the median fund in comparable foundations
- Comply with applicable laws

**CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 9 - Endowment Net Assets: (Continued)

The Foundation's endowment funds are invested in a portfolio of equity and debt securities, which is structured for long-term total return. The Foundation's spending policy is to disburse 5% annually, based upon endowment principal market value over the last 36 months. These calculations are made on a monthly basis. If the market value of the endowment principal of any fund, at the end of each month, is less than the initial value of all contributions made to the endowment principal, then distributions will be limited to interest and dividends received.

Endowment composition by type of fund and changes in endowment net assets as of and for the years ended June 30:

	Permanently Restricted
Endowment Net Assets at June 30, 2016	\$ 9,954
Change in fair value	1,166
Appropriation of endowment assets for expenditure	(470)
Endowment Net Assets at June 30, 2017	10,650
Change in fair value	681
Appropriation of endowment assets for expenditure	(465)
Endowment Net Assets at June 30, 2018	\$ 10,866

Note 10 - Commitments and Contingency:

Operating Leases

CCS leases office space in North County under a seven-year lease through September 30, 2022. CCS also leases office space in East County under a seven-year lease through March 31, 2025. In addition, CCS leases office equipment under various lease contracts expiring over a five-year period through January 2019. CCS leases a facility in East County for shelter and long-term emergency housing on a month-to-month basis. Rent expense under these leases totaled \$181,385 and \$172,370 for the years ended June 30, 2018 and 2017, respectively.

The following is a schedule of future minimum lease payments under the leases:

Years Ended June 30		
2019	\$	81,370
2020		66,807
2021		66,807
2022		66,807
2023		66,807
Thereafter		116,913
Total	\$	465,511

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

Note 10 - Commitments and Contingency:

Employee Benefit Plan

CCS has a Tax Deferred Annuity Plan (the “Plan”) administered by Mutual of America. This is a voluntary plan available to all salaried employees working at least 20 hours per week. Eligible employees may make pre-tax contributions to the Plan. CCS does not contribute to the Plan.

Contract Revenue

Direct and indirect costs incurred by CCS and reimbursed by Federal, State and Local agencies are subject to audit by such agencies. Management believes the results of such audits will not have a material adverse effect on the financial position or results of operations of CCS.

Legal Matters

CCS may be involved in legal matters that arise from time to time in the ordinary course of business. Management and legal counsel do not believe that the resolution of any of these matters would have a material impact on CCS’ financial position or change in net assets.

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF STATE AND LOCAL FUNDING
FOR THE YEAR ENDED JUNE 30, 2018
FEIN: 95-6379598**

	Award Number	Award Period	Award Amount Total Contract	Revenues Recognized	Expenditures
STATE FUNDING:					
California Governor's Office of Emergency Services (CalOES):					
Domestic Violence Assistance Program (North)	DV16151023	07/16-09/17	\$ 201,980	\$ 53,561	\$ 53,561
Domestic Violence Assistance Program (East)	DV16291023	07/16-09/17	201,980	63,332	63,332
Domestic Violence Assistance Program (North)	DV17161023	10/17-09/18	203,128	107,774	107,774
Domestic Violence Assistance Program (East)	DV17301023	07/17-09/18	203,128	123,039	123,039
Family Violence Prevention	FV17041023	07/17-06/18	15,000	15,000	15,000
Rape Crisis Center (Central)	RC16361023	09/16-09/17	56,442	32,693	32,693
Rape Crisis Center (Central)	RC17371023	10/17-09/18	35,589	35,589	35,589
Rape Crisis Center (East)	RC16191023	09/16-09/17	39,870	20,301	20,301
Rape Crisis Center (East)	RC17201023	10/17-09/18	25,141	25,141	25,141
Rape Crisis Center (North)	RC16151023	09/16-09/17	45,443	31,661	31,661
Rape Crisis Center (North)	RC17161023	10/17-09/18	28,828	28,828	28,828
			<u>1,056,529</u>	<u>536,919</u>	<u>536,919</u>
Pass-Through Programs From:					
North County Lifeline		04/16-04/18	40,000	26,085	26,085
TOTAL STATE FUNDING			<u>\$ 1,096,529</u>	<u>\$ 563,004</u>	<u>\$ 563,004</u>
LOCAL FUNDING:					
County of San Diego - DVSBP - Central & East	548870	07/17-06/18	\$ 351,202	\$ 351,202	\$ 228,899
County of San Diego - DVSBP - North	548871	07/17-06/18	112,385	112,385	62,616
County of San Diego - TRV Camp Barrett	551464	07/17-06/18	24,719	24,719	17,523
County of San Diego - County Victim Services (XC) Program	556502	09/17-06/18	80,811	19,300	9,655
County of San Diego - High Risk Team - Central		Ongoing	-	14,181	11,847
County of San Diego - High Risk Team - East		Ongoing	-	5,572	5,933
County of San Diego - High Risk Team - North		Ongoing	-	11,513	6,838
County of San Diego - Community Enhancement		07/17-06/18	7,000	7,000	7,000
TOTAL LOCAL FUNDING			<u>\$ 576,117</u>	<u>\$ 545,872</u>	<u>\$ 350,311</u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
REVENUES & EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2018**

Grant Award Number:	DV16291023	DV17301023	DV16151023	DV17161023
Performance Period:	<u>7/1/2016-9/30/2017</u>	<u>10/1/2017-9/30/2018</u>	<u>7/1/2016-9/30/2017</u>	<u>10/1/2017-9/30/2018</u>
Revenues:				
Personal Services	\$ 91,980	\$ 245,653	\$ 80,562	\$ 258,210
Operating Expenses	<u>50,157</u>	<u>119,354</u>	<u>55,991</u>	<u>111,293</u>
Total Revenues	<u>\$ 142,137</u>	<u>\$ 365,007</u>	<u>\$ 136,553</u>	<u>\$ 369,503</u>
Expenditures:				
Personal Services	\$ 91,980	\$ 245,653	\$ 80,562	\$ 258,210
Operating Expenses	<u>50,157</u>	<u>119,354</u>	<u>55,991</u>	<u>111,293</u>
Total Expenditures	<u>\$ 142,137</u>	<u>\$ 365,007</u>	<u>\$ 136,553</u>	<u>\$ 369,503</u>
Match Revenues & Expenditures:				
Personal Services	\$ -	\$ 7,336	\$ -	\$ -
Operating Expenses	<u>87</u>	<u>11,154</u>	<u>-</u>	<u>20,198</u>
Total Match	<u>\$ 87</u>	<u>\$ 18,490</u>	<u>\$ -</u>	<u>\$ 20,198</u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
REVENUES & EXPENDITURES REPORT (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018**

Grant Award Number:	RC16151023		RC17161023		RC16361023		RC17371023		RC16191023		RC17201023	
Performance Period:	<u>9/1/2016-9/30/2017</u>		<u>10/1/2017-9/30/2018</u>		<u>9/1/2016-9/30/2017</u>		<u>10/1/2017-9/30/2018</u>		<u>9/1/2016-9/30/2017</u>		<u>10/1/2017-9/30/2018</u>	
Revenues:												
Personal Services	\$	84,994	\$	203,861	\$	93,342	\$	250,414	\$	71,155	\$	170,402
Operating Expenses		53,214		58,239		56,742		79,806		47,691		57,172
Total Revenues	\$	<u>138,208</u>	\$	<u>262,100</u>	\$	<u>150,084</u>	\$	<u>330,220</u>	\$	<u>118,846</u>	\$	<u>227,574</u>
Expenditures:												
Personal Services	\$	84,994	\$	203,861	\$	93,342	\$	250,414	\$	71,155	\$	170,402
Operating Expenses		53,214		58,239		56,742		79,806		47,691		57,172
Total Expenditures	\$	<u>138,208</u>	\$	<u>262,100</u>	\$	<u>150,084</u>	\$	<u>330,220</u>	\$	<u>118,846</u>	\$	<u>227,574</u>
Match Revenues & Expenditures:												
Personal Services	\$	-	\$	6,032	\$	-	\$	12,517	\$	-	\$	6,834
Operating Expenses		-		-		-		-		-		-
Total Match	\$	<u>-</u>	\$	<u>6,032</u>	\$	<u>-</u>	\$	<u>12,517</u>	\$	<u>-</u>	\$	<u>6,834</u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
REVENUES & EXPENDITURES REPORT (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018**

Grant Award Number:	FV17041023	AT17031023	AT16021023	XL16011023	KU16011023	KD17011023
Performance Period:	<u>7/1/2017-6/30/2018</u>	<u>10/1/2017-9/30/2018</u>	<u>10/1/2016-9/30/2017</u>	<u>7/1/2016-12/31/2019</u>	<u>4/1/2017-8/31/2018</u>	<u>10/1/2017-6/30/2019</u>
Revenues:						
Personal Services	\$ 87,610	\$ 189,843	\$ 63,514	\$ 131,007	\$ 60,355	\$ 26,621
Operating Expenses	37,390	54,581	19,693	40,648	43,697	7,816
Total Revenues	<u>\$ 125,000</u>	<u>\$ 244,424</u>	<u>\$ 83,207</u>	<u>\$ 171,655</u>	<u>\$ 104,052</u>	<u>\$ 34,437</u>
Expenditures:						
Personal Services	\$ 87,610	\$ 189,843	\$ 63,514	\$ 131,007	\$ 60,355	\$ 26,621
Operating Expenses	37,390	54,581	19,693	40,648	43,697	7,816
Total Expenditures	<u>\$ 125,000</u>	<u>\$ 244,424</u>	<u>\$ 83,207</u>	<u>\$ 171,655</u>	<u>\$ 104,052</u>	<u>\$ 34,437</u>
Match Revenues & Expenditures:						
Personal Services	\$ 20,030	\$ 10,484	\$ -	\$ 6,324	\$ -	\$ -
Operating Expenses	8,970	8,917	10,263	25,375	6,250	-
Total Match	<u>\$ 29,000</u>	<u>\$ 19,401</u>	<u>\$ 10,263</u>	<u>\$ 31,699</u>	<u>\$ 6,250</u>	<u>\$ -</u>

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grants/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA #	Award Number	Award Period	Award Amount Total Contract	Federal Revenues Recognized	Passed Through to Subrecipient	Federal Expenditures
U.S. Department of Housing and Development:							
Pass-Through Programs From:							
Community Development Block Grants/Entitlement Grants:							
City of Escondido	14.218	N/A	07/16-09/17	\$ <u>52,526</u>	\$ <u>52,526</u>	\$ <u>-</u>	\$ <u>52,526</u>
Total Pass-Through Programs				<u>52,526</u>	<u>52,526</u>	<u>-</u>	<u>52,526</u>
Total U.S. Department of Housing and Development				<u>52,526</u>	<u>52,526</u>	<u>-</u>	<u>52,526</u>
U.S. Department of Justice:							
Direct Programs:							
Legal Assistance for Victims:							
Violence Against Women Office	16.524	2017-WL-AX-0005	10/17-09/20	<u>800,000</u>	<u>109,316</u>	<u>9,028</u>	<u>100,288</u>
Training and Services to End Violence Against Women with Disabilities Grant Program:							
Violence Against Women Office	16.529	2017-FW-AX-K005	10/17-09/20	<u>580,000</u>	<u>81,105</u>	<u>5,950</u>	<u>75,155</u>
Total Direct Programs				<u>1,380,000</u>	<u>190,421</u>	<u>14,978</u>	<u>175,443</u>
Pass-Through Programs From:							
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus:							
San Diego Community College District	16.525	N/A	10/17-09/20	444,669	17,759	-	17,759
Total Grants to Reduce Domestic Violence Dating Violence and Community Based Programs				<u>444,669</u>	<u>17,759</u>	<u>-</u>	<u>17,759</u>

(Continued)

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grants/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA #	Award Number	Award Period	Award Amount Total Contract	Federal Revenues Recognized	Passed Through to Subrecipient	Expenditures
Crime Victim Assistance:	16.575						
California Governor's Office of Emergency Services (CalOES):							
Office for Victims of Crime:							
Rape Crisis Center (Central)		RC16361023	09/16-09/17	\$ 262,936	\$ 45,997	\$ -	\$ 45,997
Rape Crisis Center (Central)		RC17371023	10/17-09/18	246,549	241,821	-	241,821
Rape Crisis Center (East)		RC16191023	09/16-09/17	132,277	40,654	-	40,654
Rape Crisis Center (East)		RC17201023	10/17-09/18	120,386	120,386	-	120,386
Rape Crisis Center (North)		RC16151023	09/16-09/17	178,664	48,822	-	48,822
Rape Crisis Center (North)		RC17161023	10/17-09/18	164,911	164,911	-	164,911
Domestic Violence (East)		DV16291023	07/16-09/17	395,268	78,805	-	78,805
Domestic Violence (East)		DV17301023	10/17-09/18	280,252	241,968	-	241,968
Domestic Violence (North)		DV16151023	07/16-09/17	395,268	82,992	-	82,992
Domestic Violence (North)		DV17161023	10/17-09/18	280,252	261,729	-	261,729
Child Abuse Treatment Program		AT16021023	10/16-09/17	288,062	83,207	-	83,207
Child Abuse Treatment Program		AT17031023	10/17-09/18	322,335	244,424	-	244,424
Victim Legal Assistance Program		XL16011023	07/16-12/19	351,849	171,655	-	171,655
Increased Access to Services Program		KU16011023	04/17-08/18	125,000	104,052	-	104,052
Domestic Violence Housing First Program		KD17011023	10/17-06/18	525,000	34,437	-	34,437
Total Office for Victims of Crime				4,069,009	1,965,860	-	1,965,860
County of San Diego:							
County Victim Services (XC) Program		556502	09/17-06/18	80,811	46,906	-	46,906
Total County of San Diego				80,811	46,906	-	46,906
Total Crime Victim Assistance				4,149,820	2,012,766	-	2,012,766

(Continued)

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grants/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA #	Award Number	Award Period	Award Amount Total Contract	Federal Revenues Recognized	Passed Through to Subrecipient	Expenditures
U.S. Department of Justice: (Continued)							
Pass-Through Programs From:							
Violence Against Women Formula Grants:							
California Governor's Office of Emergency Services (CalOES):							
Office on Violence Against Women:							
Rape Crisis Center (Central)							
		RC16361023	09/16-09/17	\$ 158,621	\$ 71,394	\$ -	\$ 71,394
Rape Crisis Center (Central)							
		RC17371023	10/17-09/18	158,621	52,810	-	52,810
Rape Crisis Center (East)							
		RC16191023	09/16-09/17	158,621	57,891	-	57,891
Rape Crisis Center (East)							
		RC17201023	10/17-09/18	158,621	82,047	-	82,047
Rape Crisis Center (North)							
		RC16151023	09/16-09/17	158,621	57,725	-	57,725
Rape Crisis Center (North)							
		RC17161023	10/17-09/18	158,621	68,361	-	68,361
Total Office on Violence Against Women							
				<u>951,726</u>	<u>390,228</u>	<u>-</u>	<u>390,228</u>
San Diego State University Research Foundation:							
Campus Sexual Assault (CT) Program							
		SA0000561	01/17-12/17	84,385	38,629	-	38,629
Campus Sexual Assault (CT) Program							
		SA0000626	01/18-12/18	84,385	43,787	-	43,787
Total San Diego State University Research Foundation							
				<u>168,770</u>	<u>82,416</u>	<u>-</u>	<u>82,416</u>
Total Violence Against Women Formula Grants							
				<u>1,120,496</u>	<u>472,644</u>	<u>-</u>	<u>472,644</u>
Total Pass-Through Programs							
				<u>5,714,985</u>	<u>2,503,169</u>	<u>-</u>	<u>2,503,169</u>
Total U.S. Department of Justice							
				<u>7,094,985</u>	<u>2,693,590</u>	<u>14,978</u>	<u>2,678,612</u>

(Continued)

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grants/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA #	Award Number	Award Period	Award Amount Total Contract	Federal Revenues Recognized	Passed Through to Subrecipient	Expenditures
U.S. Department of Health and Human Services:							
Pass-Through Programs From:							
Injury Prevention and Control Research and State and Community Based Programs:							
California Department of Public Health:							
Centers for Disease Control and Prevention:							
Rape Prevention & Education		14-10650	02/17-01/18	\$ 135,000	\$ 95,867	\$ -	\$ 95,867
Rape Prevention & Education		14-10650	02/18-01/19	<u>135,000</u>	<u>36,999</u>	<u>-</u>	<u>36,999</u>
Total Injury Prevention and Control Research and State and Community Based Programs	93.136			<u>270,000</u>	<u>132,866</u>	<u>-</u>	<u>132,866</u>
Family Violence Prevention and Services/Domestic Violence Shelter and Supporting Services:							
California Governor's Office of Emergency Services (CalOES):							
Domestic Violence - Family Violence Prevention		FV17041023	07/17-06/18	<u>125,000</u>	<u>110,000</u>	<u>-</u>	<u>110,000</u>
Total Family Violence Prevention and Services/Domestic Violence Shelter and Supporting Services				<u>125,000</u>	<u>110,000</u>	<u>-</u>	<u>110,000</u>
Total U.S. Department of Health and Human Services				<u>395,000</u>	<u>242,866</u>	<u>-</u>	<u>242,866</u>
Total Expenditures of Federal Awards				<u>\$ 7,542,511</u>	<u>\$ 2,988,982</u>	<u>\$ 14,978</u>	<u>\$ 2,974,004</u>

CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2018

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Center for Community Solutions under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Center for Community Solutions it is not intended to and does not present the financial position, changes in net assets, or cash flows of Center for Community Solutions.

Note 2 - 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. Pass through entity identifying numbers are presented where available.

Center for Community Solutions has elected to use the 10-percent de minimis indirect cost rate as allowed under Uniform Guidance.



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

**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
Center for Community Solutions

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 Center for Community Solutions, which comprise the statement of financial position as of June 30, 2018, 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 November 14, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Center for Community Solutions' internal control over financial reporting (internal control) to determine the 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 Center for Community Solutions' internal control. Accordingly, we do not express an opinion on the effectiveness of Center for Community Solutions' 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center for Community Solutions' 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 determination of financial statement amounts. 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Leaf & Cole LLP

San Diego, California
November 14, 2018



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

**Independent Auditor's Report on Compliance
For the Major Program and on Internal Control Over
Compliance Required by the Uniform Guidance**

To the Board of Directors
Center for Community Solutions

Report on Compliance for the Major Federal Program

We have audited Center for Community Solutions' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Center for Community Solutions' major federal program for the year ended June 30, 2018. Center for Community Solutions' major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Center for Community Solutions' major federal program based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Center for Community Solutions' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Center for Community Solutions' compliance.

Opinion on the Major Federal Program

In our opinion, Center for Community Solutions 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 program for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of Center for Community Solutions is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Center for Community Solutions' internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Center for Community Solutions' 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 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.

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

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.

Leaf & Cole LLP

San Diego, California
November 14, 2018

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with U.S. GAAP: Unmodified

Internal control over financial reporting:

Material weaknesses identified?	_____	Yes	_____	X	No
Significant deficiencies identified?	_____	Yes	_____	X	No

Noncompliance material to financial statements noted? _____ Yes _____ X _____ No

Federal Awards

Type of auditor's report issued on compliance for the major program: Unmodified

Internal control over major program:

Material weaknesses identified?	_____	Yes	_____	X	No
Significant deficiencies identified?	_____	Yes	_____	X	No

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes _____ X _____ No

Identification of the major program:

<u>C DFA Number</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ X _____ Yes _____ No

Section II - Financial Statement Findings:

None

Section III - Federal Award Findings and Questioned Costs:

None