



FINANCIAL STATEMENTS

JUNE 30, 2015



Leaf & Cole, LLP
Certified Public Accountants

**CENTER FOR COMMUNITY SOLUTIONS
FINANCIAL STATEMENTS
JUNE 30, 2015**

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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
San Diego, California

Report on the Financial Statements

We have audited the accompanying financial statements of Center for Community Solutions, which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Center for Community Solutions' 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 18, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 21 to 30 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 Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2015, 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 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 17, 2015

CENTER FOR COMMUNITY SOLUTIONS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

ASSETS

	<u>2015</u>	<u>2014</u>
<u>Current Assets:</u> (Notes 1 and 3)		
Cash and cash equivalents	\$ 571,610	\$ 713,698
Contracts receivable	639,021	349,131
Other receivables	7,837	65,897
Deposits and prepaid expenses	22,049	19,610
Total Current Assets	<u>1,240,517</u>	<u>1,148,336</u>
<u>Noncurrent Assets:</u> (Notes 1, 2, 4, 5, 6 and 7)		
Deposits	9,593	13,198
Property and equipment, net	2,196,903	2,014,144
Beneficial interest in San Diego Foundation	10,653	11,099
Total Noncurrent Assets	<u>2,217,149</u>	<u>2,038,441</u>
TOTAL ASSETS	<u>\$ 3,457,666</u>	<u>\$ 3,186,777</u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities:</u> (Notes 1, 6 and 7)		
Accounts payable	\$ 163,542	\$ 50,742
Accrued payroll and related liabilities	108,344	93,243
Line-of-credit payable	-	29,771
Current portion of notes payable	16,815	15,900
Total Current Liabilities	<u>288,701</u>	<u>189,656</u>
<u>Noncurrent Liabilities:</u> (Note 7)		
Notes payable, less current portion	1,789,094	1,804,860
Interest payable	78,329	59,667
Total Noncurrent Liabilities	<u>1,867,423</u>	<u>1,864,527</u>
Total Liabilities	<u>2,156,124</u>	<u>2,054,183</u>
<u>Commitments</u> (Note 10)		
<u>Net Assets:</u> (Notes 1, 8 and 9)		
Unrestricted	973,640	747,287
Temporarily restricted	317,249	374,208
Permanently Restricted	10,653	11,099
Total Net Assets	<u>1,301,542</u>	<u>1,132,594</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,457,666</u>	<u>\$ 3,186,777</u>

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

**CENTER FOR COMMUNITY SOLUTIONS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2014)**

	2015			Total	2014 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted		
<u>Revenue and Support:</u>					
Contract revenue	\$ 3,027,355	\$ -	\$ -	\$ 3,027,355	\$ 2,686,916
Contributions and grants	285,425	390,000	-	675,425	1,062,307
Fundraising revenue (net of direct costs of \$104,794 and \$249,823, respectively)	264,532	-	-	264,532	349,648
In-kind contributions	47,202	-	-	47,202	172,083
Fees for services	39,281	-	-	39,281	39,026
Other income	6,159	-	-	6,159	5,140
Investment income (loss)	122	-	(177)	(55)	1,466
Net assets released from restrictions	447,228	(446,959)	(269)	-	-
Total Revenue and Support	<u>4,117,304</u>	<u>(56,959)</u>	<u>(446)</u>	<u>4,059,899</u>	<u>4,316,586</u>
<u>Expenses:</u>					
Program services	2,844,805	-	-	2,844,805	3,100,654
Management and general	783,010	-	-	783,010	814,580
Fundraising	263,136	-	-	263,136	323,167
Total Expenses	<u>3,890,951</u>	<u>-</u>	<u>-</u>	<u>3,890,951</u>	<u>4,238,401</u>
Change in Net Assets	226,353	(56,959)	(446)	168,948	78,185
Net Assets at Beginning of Year	747,287	374,208	11,099	1,132,594	1,071,566
Transfer of Net Assets (Note 10)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17,157)</u>
NET ASSETS AT END OF YEAR	<u>\$ 973,640</u>	<u>\$ 317,249</u>	<u>\$ 10,653</u>	<u>\$ 1,301,542</u>	<u>\$ 1,132,594</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, 2015
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2014)**

	Program Services				Total Program Services	Supporting Services		2015 Total	2014 Total
	CRS	LAS	PSV	SEN		Management and General	Fundraising		
Salaries and Related Expenses:									
Salaries and wages	\$ 617,737	\$ 754,108	\$ 211,488	\$ -	\$ 1,583,333	\$ 556,119	\$ 161,779	\$ 2,301,231	\$ 2,357,611
Payroll taxes	52,172	63,374	17,816	-	133,362	46,280	13,510	193,152	190,885
Employee benefits	55,017	67,296	18,879	-	141,192	51,908	14,495	207,595	217,464
Total Salaries and Related Expenses	<u>724,926</u>	<u>884,778</u>	<u>248,183</u>	<u>-</u>	<u>1,857,887</u>	<u>654,307</u>	<u>189,784</u>	<u>2,701,978</u>	<u>2,765,960</u>
Other Expenses:									
Advertising	97	422	163	-	682	49	25,530	26,261	18,235
Client Pass Thru Expense	-	-	-	-	-	-	-	-	3,250
Dues and subscriptions	108	3,311	22	1	3,442	958	1,337	5,737	6,211
Education and training	5,603	722	1,597	12	7,934	2,713	1,314	11,961	9,575
Equipment rental and maintenance	6,937	12,521	1,409	49	20,916	1,263	2,556	24,735	22,054
In-kind expenses	21,208	-	-	-	21,208	20,494	5,500	47,202	172,083
Insurance	7,046	17,393	1,430	77	25,946	7,968	1,503	35,417	35,985
Interest expense	-	-	-	-	-	65,900	-	65,900	66,574
Licenses and permits	170	284	29	-	483	737	75	1,295	454
Office expenses	6,204	9,915	1,737	23	17,879	4,159	11,372	33,410	36,150
Outside services	8,877	30,880	824	35	40,616	45	-	40,661	26,752
Postage and delivery	574	781	340	3	1,698	166	1,567	3,431	3,322
Printing	6,186	12,478	1,296	57	20,017	1,113	1,281	22,411	27,051
Professional fees	20,521	21,941	1,331	12,648	56,441	1,442	1,606	59,489	58,104
Program expenses	49,527	14,254	8,785	925	73,491	9	498	73,998	111,616
Rent	66,278	79,182	5,862	247	151,569	417	121	152,107	171,046
Repairs and maintenance	21,696	6,122	700	809	29,327	1,159	349	30,835	23,481
Small equipment	3,325	7,623	1,136	19,653	31,737	8,771	2,643	43,151	7,484
Subcontracts	106,250	92,283	-	-	198,533	-	-	198,533	326,826
Supplies	16,054	2,702	2,569	834	22,159	-	1,352	23,511	19,368
Telephone and communications	22,062	38,540	3,489	234	64,325	2,194	4,510	71,029	72,879
Travel	14,437	29,104	6,505	547	50,593	2,977	2,608	56,178	63,617
Utilities	45,045	16,512	1,829	92	63,478	1,122	1,249	65,849	54,225
Total Other Expenses	<u>428,205</u>	<u>396,970</u>	<u>41,053</u>	<u>36,246</u>	<u>902,474</u>	<u>123,656</u>	<u>66,971</u>	<u>1,093,101</u>	<u>1,336,342</u>
Depreciation	28,044	49,854	6,546	-	84,444	5,047	6,381	95,872	136,099
Total Expenses	<u>\$ 1,181,175</u>	<u>\$ 1,331,602</u>	<u>\$ 295,782</u>	<u>\$ 36,246</u>	<u>\$ 2,844,805</u>	<u>\$ 783,010</u>	<u>\$ 263,136</u>	<u>\$ 3,890,951</u>	<u>\$ 4,238,401</u>

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

**CENTER FOR COMMUNITY SOLUTIONS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2014)**

	<u>2015</u>	<u>2014</u>
<u>Cash Flows From Operating Activities:</u>		
Change in net assets	\$ 168,948	\$ 78,185
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	95,872	136,099
Permanently restricted investment loss (gain)	177	(1,273)
Permanently restricted distributions	269	253
(Increase) Decrease in:		
Contracts receivable	(289,890)	144,139
Other receivables	58,060	(35,381)
Deposits and prepaid expenses	1,166	6,130
Increase (Decrease) in:		
Accounts payable	112,800	(32,408)
Accrued payroll and related liabilities	15,101	(14,304)
Deferred revenue	-	(20,000)
Interest payable	18,662	18,662
Net Cash Provided by Operating Activities	<u>181,165</u>	<u>280,102</u>
<u>Cash Flows From Investing Activities:</u>		
Purchases of property and equipment	(278,631)	(30,885)
Change in beneficial interest in San Diego Foundation	446	(1,020)
Net Cash Used in Investing Activities	<u>(278,185)</u>	<u>(31,905)</u>
<u>Cash Flows From Financing Activities:</u>		
Transfer to San Diego Domestic Violence Council	-	(17,157)
Proceeds from line of credit	200,000	-
Principal payments on line of credit	(229,771)	-
Principal payments on notes payable	(14,851)	(13,905)
Permanently restricted investment (loss) gain	(177)	1,273
Permanently restricted distributions	(269)	(253)
Net Cash Used in Financing Activities	<u>(45,068)</u>	<u>(30,042)</u>
(Decrease) Increase in Cash and Cash Equivalents	(142,088)	218,155
Cash and Cash Equivalents at Beginning Year	<u>713,698</u>	<u>495,543</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 571,610</u>	<u>\$ 713,698</u>
<u>Supplemental Disclosures of Cash Flow Information:</u>		
Cash paid for interest	<u>\$ 47,238</u>	<u>\$ 47,912</u>

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

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 1 - Organization and Significant Accounting Policies:

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 1994, CWSS changed its name to Center for Community Solutions. The name change was a way to communicate that sexual and relationship 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 relationship 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 relationship 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 competent, empowering, and confidential. Most of CCS services are available in English and Spanish, and some are also available in Arabic. 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 relationship or sexual violence complete an intensive 60-hour Domestic Violence and Sexual Assault Crisis Intervention Training certified by the California Office of Emergency Services.

CCS programs are organized within three departments, Legal and Advocacy Services (LAS), Counseling and Residential Services (CRS), and Prevention and Education (PSV).

Legal and Advocacy Services (LAS)

Domestic Violence Victim Advocacy (DVVA): DVVA services are provided in East, Central and North San Diego County. Three full-time victim advocates provide crisis counseling, safety planning, domestic violence lethality assessments, court accompaniment, application assistance, information, referrals, and emotional support to victims of domestic violence. Advocates are experts in local resources. They use their community connections to help victims access safe housing, legal services, counseling, immigration services, food, clothing, and other services. DVVA also includes a volunteer ride-along victim advocacy program in collaboration with San Diego Police Department (SDPD) Mid City Division. Volunteer advocates ride along with SDPD patrol officers during shifts known to have high numbers of domestic violence incidents, so they are immediately available to provide advocacy services to victims of domestic violence and their children during a police response. DVVA is led by a full-time DVVA Manager. DVVA provides services at the San Diego Family Justice Center, San Diego Police Department Mid City Division, CCS East, Central and North Offices, and the El Cajon Courthouse. This free, confidential service is available in English, Spanish, and Arabic.

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Organization (Continued)

Legal and Advocacy Services (LAS) (Continued)

Sexual Assault Victim Advocacy (SAVA) - SAVA is one of the largest and most productive state-funded rape crisis centers in California. SAVA services cover 90% San Diego County, spanning a territory nearly the size of the state of Connecticut. SAVA 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 20 minutes of a call-out, and they remain by a victim's side throughout the entire forensic examination process. SAVA is staffed by three full-time victim advocates and a program manager who provide follow-up services after the emergency response. This team also supports victims who are referred from other sources, including self-referrals and walk-ins. SAVA services include crisis counseling, safety planning, trauma-informed case management, 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.

This year, CCS was awarded a subcontract from San Diego State University to provide sexual assault victim advocacy on campus. CCS hired one full-time SAVA who is out-stationed at the SDSU health center.

CCS is a founding member of the San Diego countywide Sexual Assault Response Team (SART), a 35-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 seven California-licensed attorneys, CCS' highly skilled legal team is the largest pro bono legal services in San Diego County. CCS legal services include:

Victim Rights Legal Services (VRLS) - Staffed by a full-time Litigation Manager and two staff attorneys, VRLS provides direct representation of victims of sexual assault, domestic violence, dating violence and stalking. VRLS 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. VRLS 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. The program has earned an unprecedented 90% success rate in administrative, court, and negotiated outcomes. VRLS is the only sexual assault-specific direct representation legal services program in San Diego County

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Organization (Continued)

Legal and Advocacy Services (LAS) (Continued)

East 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 Domestic Violence Services: One full-time attorney out-stationed at the San Diego Family Justice Center provides pro per family law assistance, client consultations, and hearing preparation to victims of domestic violence in Central San Diego and Mid-City. This attorney also coordinates San Diego County's Central High Risk Team, a multidisciplinary team that includes law enforcement, the City and District Attorneys' Offices, several domestic violence service providers, and Probation. This team meets monthly to collaborate and conduct case reviews in order to increase the safety of victims who are at serious risk of domestic violence-related homicide.

Rural Legal Services: One full-time attorney and one full-time legal advocate out-stationed at the Campo Community Center provides pro per legal services for victims of domestic violence, sexual assault, and stalking who reside in rural communities in East San Diego County.

Counseling and Residential Services (CRS)

Domestic Violence and Sexual Assault 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. CCS' Hotline staff and volunteer handle over 6000 calls annually.

Domestic Violence Shelter: CCS operates both short-term and long-term confidential domestic violence shelters. Project Safe House (PSH) is a short-term 24-bed domestic violence shelter located in East San Diego County, and Hidden Valley House (HVH) is our short-term 35-bed domestic violence shelter located in North Inland Region of San Diego County. Both shelters are staffed 24-hours per day by certified domestic violence counselors. Domestic violence victims and their children are sheltered in these programs for up to three months; while living in the shelter they receive advocacy, counseling, case management, 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 domestic 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 domestic violence shelter programs accept men, women, and children. Shelter services are offered in English and Spanish.

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Organization (Continued)

Counseling and Residential Services (CRS) (Continued)

Trauma-Specific Counseling: CCS operates counseling programs in North, Central, and East County. A team of three 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 nine master's-level Marriage and Family Therapy or Social Work Intern students who receive intensive training and supervision and commit twenty hours per week to CCS. Individual and group counseling for adults and children is also offered on-site at our short-term emergency shelters.

Prevention and Education (PSV)

Violence Prevention Education: CCS is invested in the promotion of healthy relationships and the prevention of sexual and physical violence through interactive, empowering education focused on topics related to the development of healthy relationships skills and the prevention of relationship and sexual violence. 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 sensitive manner. 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 Coordinators 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.

Teen Relationship Violence Prevention Education (TRVP): TRVP education programs are delivered in a multi-unit format, offered as a series of two to five workshops. This gives participants multiple opportunities over time to practice and refine the healthy relationship skills they are learning. TRVP also allows ample time for participants to work with their peers to identify ways they can stand up against relationship and sexual violence and create change by challenging the social norms that perpetuate violence. 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.

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Significant Accounting Policies

Method of Accounting

The financial statements have been prepared on the accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America (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, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 1 - Organization and Significant Accounting Policies: (Continued)

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

- Beneficial interest in San Diego Foundation is considered a Level 3 asset which represents an approximation of the discounted future cash flow based on the fair value of the underlying assets.

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 accounts was recorded at June 30, 2015 and 2014.

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:

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Significant Accounting Policies (Continued)

Capitalization and Depreciation (Continued)

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

Depreciation totaled \$95,872 and \$136,099 for the years ended June 30, 2015 and 2014, 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 2015 and 2014.

Compensated Absences

Accumulated unpaid vacation totaling \$84,215 and \$74,777 at June 30, 2015 and 2014, 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.

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Significant Accounting Policies (Continued)

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 for the years ended June 30, 2015 and 2014, did not meet the requirements above; therefore no amounts were recognized in the financial statements; however, they do meet the requirement of in-kind matching for grant reporting purposes.

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 \$47,202 and \$172,083 for the years ended June 30, 2015 and 2014, respectively.

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's Return of Organization Exempt from Income Tax for the years ended June 30, 2015, 2014, 2013 and 2012 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three to four years after the returns were filed.

Concentration of Credit Risk

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.

Cash and Cash Equivalents

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

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Significant Accounting Policies (Continued)

Subsequent Events

In preparing these financial statements, CCS has evaluated events and transactions for potential recognition or disclosure through November 17, 2015, the date the financial statements were available to be issued.

Note 2 - Fair Value Measurements:

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

	2015			
	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, 2015
Beneficial interest in San Diego Foundation (Note 5)	\$ -	\$ -	\$ 10,653	\$ 10,653
	\$ -	\$ -	\$ 10,653	\$ 10,653

	2014			
	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, 2014
Beneficial interest in San Diego Foundation (Note 5)	\$ -	\$ -	\$ 11,099	\$ 11,099
	\$ -	\$ -	\$ 11,099	\$ 11,099

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

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 3 - Contracts Receivable:

Contracts receivable consist of the following at June 30:

	<u>2015</u>	<u>2014</u>
California Governor's Office of Emergency Services	\$ 273,855	\$ 255,433
City of San Diego	203,154	-
County of San Diego	80,381	25,543
Office on Violence Against Women	38,113	27,091
San Diego State University Research Foundation	8,328	-
California Department of Public Health	34,440	41,064
Other	750	-
Total Contracts Receivable	<u>\$ 639,021</u>	<u>\$ 349,131</u>

Note 4 - Property and Equipment:

Property and equipment consist of the following at June 30:

	<u>2015</u>	<u>2014</u>
Land	\$ 880,011	\$ 880,011
Buildings	984,702	984,702
Leasehold improvements	980,584	701,953
Machinery and equipment	315,443	315,443
Furniture and fixtures	49,479	49,479
Miscellaneous assets	45,090	45,090
Subtotal	<u>3,255,309</u>	<u>2,976,678</u>
Less: Accumulated depreciation	<u>(1,058,406)</u>	<u>(962,534)</u>
Property and Equipment, Net	<u>\$ 2,196,903</u>	<u>\$ 2,014,144</u>

Note 5 - Beneficial Interest in San Diego Foundation:

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 San Diego Foundation is invested in a portfolio of equity and debt securities which is structured for long-term total return consisting of 25% domestic equities, 30% international equities, 16% alternative investments, 17% fixed income, 4% commodities and 8% real estate. CCS receives distributions of earnings on an annual basis. The distributions are used to further CCS's 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 San Diego Foundation consisted of the following for the years ended June 30:

	<u>2015</u>	<u>2014</u>
Balance at Beginning of Year	\$ 11,099	\$ 10,079
Investment (loss) gain	(177)	1,273
Distributions	(269)	(253)
Balance at End of Year	<u>\$ 10,653</u>	<u>\$ 11,099</u>

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 6 - Line-of-Credit:

CCS has a line-of-credit with Navy Federal Credit Union in the amount of \$400,000 with interest at 4.5%. The line-of-credit is renewable on January 31, 2016, and is secured by real property. The outstanding advances under the line-of-credit totaled \$-0- and \$29,771 at June 30, 2015 and 2014, respectively.

Note 7 - Notes Payable:

Notes payable consist of the following at June 30:

	<u>2015</u>	<u>2014</u>
Mortgage payable to Navy Federal Credit Union in the original amount of \$522,000. Payable in monthly payments of \$2,643 including interest at 5%, due January 31, 2018. Secured by real property. (Mission Bay Office Building)	\$ 473,511	\$ 481,338
Mortgage payable to Navy Federal Credit Union in the original amount of \$355,000. Payable in monthly payments of \$2,397 including interest at 6.50% through November 2016, and then prime plus 3.50%, but not less than 6.50%, due November 30, 2021. Secured by real property. (Transitional Housing North)	330,327	337,351
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
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, 2015), for the purchase of the Hidden Valley House 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 \$78,329 and \$59,667 at June 30, 2015 and 2014, respectively. (Hidden Valley Shelter)	622,071	622,071

(Continued)

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 7 - Notes Payable: (Continued)

	<u>2015</u>	<u>2014</u>
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. (Transitional Housing North)	\$ 210,000	210,000
Total Notes Payable	1,805,909	1,820,760
Less: Current Portion	(16,815)	(15,900)
Notes Payable, Net of Current Portion	<u>\$ 1,789,094</u>	<u>1,804,860</u>

Future principal payments on the notes payable are as follows:

<u>Years Ended</u> <u>June 30</u>	
2016	\$ 16,815
2017	17,784
2018	466,353
2019	10,338
2020	10,998
Thereafter	1,283,621
Total	<u>\$ 1,805,909</u>

Note 8 - Temporarily Restricted Net Assets:

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

	<u>2015</u>	<u>2014</u>
California Endowment	\$ 211,694	\$ 196,020
Blue Shield	79,721	71,870
Alliance Healthcare	20,000	-
San Diego Bar Foundation	5,002	-
TJX Foundation	832	9,408
Women's Foundation of California	-	60,050
Leichtag Foundation	-	28,187
Kaiser Foundation	-	4,014
Rancho Bernardo Community Foundation	-	2,921
Ms. Molly Foundation	-	1,738
Total Temporarily Restricted Net Assets	<u>\$ 317,249</u>	<u>\$ 374,208</u>

Net assets in the amount of \$446,959 were released from donor restrictions by incurring expenses and events satisfying the purpose or time restrictions specified by donors for the year ended June 30, 2015.

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 9 - Endowment Net Assets:

The endowment funds of CCS are held by 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

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:

	<u>Permanently Restricted</u>
Endowment Net Assets at June 30, 2013	\$ 10,079
Change in fair value of beneficial interest in San Diego Foundation	1,273
Appropriation of endowment assets for expenditure	(253)
Endowment Net Assets at June 30, 2014	11,099
Change in fair value of beneficial interest in San Diego Foundation	(177)
Appropriation of endowment assets for expenditure	(269)
Endowment Net Assets at June 30, 2015	\$ 10,653

CENTER FOR COMMUNITY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2014)

Note 10 - Commitments:

Operating Leases

CCS leases office space in North County on a month-to-month basis and office space in East County under a seven year lease expiring January 31, 2018. CCS leases a facility in East County for shelter and transitional housing on a month-to-month basis. In June, 2015 CCS entered into a 7 year lease commencing October 1, 2015 through July 31, 2022 with monthly lease payments of \$3,985, with rent abatement in months 7-12, increasing by CPI after 24 months. The lease requires a security deposit payment of \$4,900 and requires that CCS set aside \$50,000 as restricted funds for the sole purpose of making lease payments due under the lease. In addition, CCS leases office equipment under various lease contracts expiring over a five year period through January 2019. Rent expense under these leases totaled \$228,897 and \$253,480 for the years ended June 30, 2015 and 2014, respectively. The following is a schedule of future minimum lease payments under the leases:

<u>Years Ended</u> <u>June 30</u>	
2016	\$ 130,194
2017	138,688
2018	111,545
2019	58,312
2020	47,822
Thereafter	99,629
Total	<u>\$ 586,190</u>

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.

Fiscal Sponsorship

CCS served as the fiscal agent for San Diego Domestic Violence Council (“SDDVC”) until June 30, 2014. This agreement included bookkeeping, handling cash receipts, cash disbursements and preparation of monthly financial statements. CCS was not responsible for the securing of funding or decisions regarding spending. The income for SDDVC totaled \$10,059 and expenses totaled \$3,509 for the year ended June 30, 2014. As CCS operated as the fiscal agent for SDDVC, the financials for this entity were incorporated into these audited financial statements for the year ended June 30, 2014. On June 30, 2014, CCS transferred SDDVC’s funds totaling \$17,157 and terminated the fiscal agent agreement with SDDVC. The change in net assets is comprised of the following for the year ended June 30, 2014:

CCS change in net assets	\$ 71,635
SDDVC change in net assets	6,550
Total Change in Net Assets	<u>\$ 78,185</u>
Transfer of Net Assets	<u>\$ 17,157</u>

CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF STATE AND LOCAL FUNDING
FEIN: 95-6379598
FOR THE YEAR ENDED JUNE 30, 2015

	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 (East)	DV14271023	07/14-06/15	\$ 200,019	\$ 200,019	\$ 200,019
Domestic Violence Assistance					
Program (North)	DV14131023	07/14-06/15	200,019	200,019	200,019
Family Violence Prevention	FV14011023	07/14-06/15	15,000	15,000	15,000
Rape Crisis Center (Central)	RC13331023	09/13-08/14	53,466	2,232	2,232
Rape Crisis Center (Central)	RC14341023	09/14-08/15	53,466	49,539	49,539
Rape Crisis Center (East)	RC13161023	09/13-08/14	36,894	2,285	2,285
Rape Crisis Center (East)	RC14171023	07/14-06/15	36,894	31,095	31,095
Rape Crisis Center (North)	RC13121023	09/13-08/14	42,467	5,096	5,096
Rape Crisis Center (North)	RC14131023	09/14-08/15	42,467	42,368	42,368
			<u>680,692</u>	<u>547,653</u>	<u>547,653</u>
TOTAL STATE FUNDING			<u>\$ 680,692</u>	<u>\$ 547,653</u>	<u>\$ 547,653</u>
LOCAL FUNDING:					
County of San Diego - Community Enhancement		07/14-06/15	\$ 5,000	\$ 5,000	\$ 5,000
County of San Diego - Neighborhood Reinvestment		07/14-06/15	10,000	10,000	10,000
County of San Diego - NC Family Violence Prevention Center		07/14-06/15	2,000	2,000	2,000
County of San Diego - Mental Health	506931	07/14-06/15	-	7,260	-
County of San Diego - DVSBP - Ctral & East	548870	07/14-06/15	351,202	351,202	344,071
County of San Diego - DVSBP - North	548871	07/14-06/15	112,385	112,385	114,377
County of San Diego - TRV Camp Barrett	520755	07/14-06/15	14,157	14,157	13,187
			<u>494,744</u>	<u>502,004</u>	<u>488,635</u>
TOTAL LOCAL FUNDING			<u>\$ 494,744</u>	<u>\$ 502,004</u>	<u>\$ 488,635</u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES)
DOMESTIC VIOLENCE ASSISTANCE PROGRAM (EAST) EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

Domestic Violence Assistance Program (East)

	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
Revenues:			
Grant Award Number: DV 14271023:			
FVPS	\$ 203,646	\$ 203,646	\$ -
VOCA	5,663	5,663	-
DVPO	<u>200,019</u>	<u>200,019</u>	<u>-</u>
Total Billed CalOES	409,328	409,328	-
In-Kind Match	<u>20,002</u>	<u>20,002</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 429,330</u>	<u>\$ 429,330</u>	<u>\$ -</u>
Expenditures:			
Personal Services	\$ 290,037	\$ 290,037	\$ -
Operating Expenses	119,291	119,291	-
In-Kind Match	<u>20,002</u>	<u>20,002</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 429,330</u>	<u>\$ 429,330</u>	<u>\$ -</u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
DOMESTIC VIOLENCE ASSISTANCE PROGRAM (NORTH) EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

Domestic Violence Assistance Program (North)

	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
Revenues:			
Grant Award Number: DV 14131023:			
FVPS	\$ 203,646	\$ 203,646	\$ -
VOCA	5,663	5,663	-
DVPO	<u>200,019</u>	<u>200,019</u>	<u>-</u>
Total Billed CalOES	409,328	409,328	-
In-Kind Match	<u>20,002</u>	<u>20,002</u>	<u>-</u>
TOTAL REVENUES	<u><u>\$ 429,330</u></u>	<u><u>\$ 429,330</u></u>	<u><u>\$ -</u></u>
Expenditures:			
Personal Services	\$ 302,059	\$ 302,059	\$ -
Operating Expenses	107,269	107,269	-
In-Kind Match	<u>20,002</u>	<u>20,002</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 429,330</u></u>	<u><u>\$ 429,330</u></u>	<u><u>\$ -</u></u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
FAMILY VIOLENCE PREVENTION PROGRAM EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

Family Violence Prevention Program

	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
Revenues:			
Grant Award Number: FV 14011023:			
FVPS	\$ 25,000	\$ 25,000	\$ -
FV00	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Total Billed CalOES	40,000	40,000	-
In-Kind Match	<u>7,750</u>	<u>7,750</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 47,750</u>	<u>\$ 47,750</u>	<u>\$ -</u>
Expenditures:			
Personal Services	\$ 31,161	\$ 31,161	\$ -
Operating Expenses	8,839	8,839	-
In-Kind Match	<u>7,750</u>	<u>7,750</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 47,750</u>	<u>\$ 47,750</u>	<u>\$ -</u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
RAPE CRISIS CENTER (CENTRAL) EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

Rape Crisis Center (Central)

	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
Revenues:			
Grant Award Number: RC 13331023:			
RCP5	\$ 2,232	\$ 2,232	\$ -
VAWA	<u>38,147</u>	<u>38,147</u>	<u>-</u>
Total Billed CalOES	40,379	40,379	-
In-Kind Match	<u>1,213</u>	<u>1,213</u>	<u>-</u>
TOTAL REVENUES	<u>\$ 41,592</u>	<u>\$ 41,592</u>	<u>\$ -</u>
Expenditures:			
Personal Services	\$ 32,283	\$ 32,283	\$ -
Operating Expenses	8,096	8,096	-
In-Kind Match	<u>1,213</u>	<u>1,213</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 41,592</u>	<u>\$ 41,592</u>	<u>\$ -</u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
RAPE CRISIS CENTER (CENTRAL) EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

Rape Crisis Center (Central)

	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
Revenues:			
Grant Award Number: RC 14341023:			
RCP5	\$ 53,466	\$ 49,539	\$ 3,927
VOCA	34,339	32,742	1,597
VAWA -14	168,668	128,272	40,396
VAWA -12	<u>3,682</u>	<u>3,682</u>	<u>-</u>
Total Billed CalOES	260,155	214,235	45,920
In-Kind Match	<u>8,585</u>	<u>8,585</u>	<u>-</u>
TOTAL REVENUES	<u><u>\$ 268,740</u></u>	<u><u>\$ 222,820</u></u>	<u><u>\$ 45,920</u></u>
Expenditures:			
Personal Services	\$ 209,577	\$ 172,319	\$ 37,258
Operating Expenses	50,578	41,916	8,662
In-Kind Match	<u>8,585</u>	<u>8,585</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 268,740</u></u>	<u><u>\$ 222,820</u></u>	<u><u>\$ 45,920</u></u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
RAPE CRISIS CENTER (EAST) EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

Rape Crisis Center (East)

	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
Revenues:			
Grant Award Number: RC 13161023:			
RCP5	\$ 2,285	\$ 2,285	\$ -
VOCA	6,761	6,761	-
VAWA	<u>19,322</u>	<u>19,322</u>	<u>-</u>
Total Billed CalOES	28,368	28,368	-
In-Kind Match	<u>839</u>	<u>839</u>	<u>-</u>
TOTAL REVENUES	<u><u>\$ 29,207</u></u>	<u><u>\$ 29,207</u></u>	<u><u>\$ -</u></u>
Expenditures:			
Personal Services	\$ 21,772	\$ 21,772	\$ -
Operating Expenses	6,596	6,596	-
In-Kind Match	<u>839</u>	<u>839</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 29,207</u></u>	<u><u>\$ 29,207</u></u>	<u><u>\$ -</u></u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
RAPE CRISIS CENTER (EAST) EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

Rape Crisis Center (East)

	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
Revenues:			
Grant Award Number: RC 14171023:			
RCP5	\$ 36,894	\$ 31,095	\$ 5,799
VOCA-14	23,695	17,414	6,281
VAWA-14	116,391	97,612	18,779
VAWA-12	<u>3,682</u>	<u>3,682</u>	<u>-</u>
Total Billed CalOES	180,662	149,803	30,859
In-Kind Match	<u>5,924</u>	<u>5,924</u>	<u>-</u>
TOTAL REVENUES	<u><u>\$ 186,586</u></u>	<u><u>\$ 155,727</u></u>	<u><u>\$ 30,859</u></u>
Expenditures:			
Personal Services	\$ 143,796	\$ 118,114	\$ 25,682
In-Kind Match	36,866	31,689	5,177
Operating Expenses	<u>5,924</u>	<u>5,924</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 186,586</u></u>	<u><u>\$ 155,727</u></u>	<u><u>\$ 30,859</u></u>

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
RAPE CRISIS CENTER (NORTH) EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

Rape Crisis Center (North)

	Budget	Claimed	Variance
Revenues:			
Grant Award Number: RC 13121023:			
RCP5	\$ 5,096	\$ 5,096	\$ -
VOCA	3,628	3,628	-
VAWA	23,762	23,762	-
Total Billed CalOES	32,486	32,486	-
In-Kind Match	965	965	-
TOTAL REVENUES	\$ 33,451	\$ 33,451	\$ -
Expenditures:			
Personal Services	\$ 26,427	\$ 26,427	\$ -
Operating Expenses	6,059	6,059	-
In-Kind Match	965	965	-
TOTAL EXPENDITURES	\$ 33,451	\$ 33,451	\$ -

**CENTER FOR COMMUNITY SOLUTIONS
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES (CalOES)
RAPE CRISIS CENTER (NORTH) EXPENDITURES REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

Rape Crisis Center (North)

	<u>Budget</u>	<u>Claimed</u>	<u>Variance</u>
Revenues:			
Grant Award Number: RC 14131023:			
RCP5	\$ 42,467	\$ 42,368	\$ 99
VOCA	27,451	20,117	7,334
VAWA - 14	135,116	110,594	24,522
VAWA - 12	<u>3,682</u>	<u>3,682</u>	<u>-</u>
Total Billed CalOES	208,716	176,761	31,955
In-Kind Match	<u>6,863</u>	<u>6,863</u>	<u>-</u>
TOTAL REVENUES	<u><u>\$ 215,579</u></u>	<u><u>\$ 183,624</u></u>	<u><u>\$ 31,955</u></u>
Expenditures:			
Personal Services	\$ 168,705	\$ 142,900	\$ 25,805
Operating Expenses	40,011	33,861	6,150
In-Kind Match	<u>6,863</u>	<u>6,863</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 215,579</u></u>	<u><u>\$ 183,624</u></u>	<u><u>\$ 31,955</u></u>

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Federal Grants/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA #	Award Number	Award Period	Award Amount Total Contract	Federal Revenues Recognized	Expenditures
U.S. Department of Housing and Urban Development:						
Pass-Through Program From:						
Community Development Block Grants/Entitlement Grants:	14.218					
City of San Diego		4500046836	09/13-06/15	\$ 307,148	\$ 278,631	\$ 278,631
City of San Diego			Loan Program	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
Total Community Development Block Grants/Entitlement Grants				<u>477,148</u>	<u>448,631</u>	<u>448,631</u>
Total U.S. Department of Housing and Urban Development				<u>477,148</u>	<u>448,631</u>	<u>448,631</u>
U.S. Department of Justice:						
Pass-Through Programs From:						
Legal Assistance for Victims:	16.524					
Violence Against Women Office		2011-WL-AX-0035	10/11-09/16	<u>1,100,000</u>	<u>221,493</u>	<u>221,493</u>
Enhanced Training & Services to End Violence Against & Abuse of Women Later in Life:	16.528					
Violence Against Women Office		2010-EW-AX-K004	10/10-03/15	<u>400,000</u>	<u>45,910</u>	<u>45,910</u>
Crime Victim Assistance:	16.575					
California Governor's Office of Emergency Services (CalOES):						
Office for Victims of Crime:						
Rape Crisis Center (Central)		RC14341023	09/14-08/15	34,339	32,742	32,742
Rape Crisis Center (East)		RC13161023	09/13-08/14	20,075	6,761	6,761
Rape Crisis Center (East)		RC14171023	09/14-08/15	23,695	17,414	17,414
Rape Crisis Center (North)		RC13121023	09/13-08/14	23,258	3,628	3,628
Rape Crisis Center (North)		RC14131023	09/14-08/15	27,451	20,117	20,117
Domestic Violence (East)		DV14271023	07/14-06/15	5,663	5,663	5,663
Domestic Violence (North)		DV14131023	07/14-06/15	<u>5,663</u>	<u>5,663</u>	<u>5,663</u>
Total Crime Victim Assistance				<u>140,144</u>	<u>91,988</u>	<u>91,988</u>

(Continued)

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

Federal Grants/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA #	Award Number	Award Period	Award Amount Total Contract	Federal Revenues Recognized	Expenditures
U.S. Department of Justice: (Continued)						
Pass-Through Programs From:						
Violence Against Women Formula Grants:	16.588					
California Governor's Office of Emergency Services (CalOES):						
Violence Against Women Office:						
Rape Crisis Center (Central)		RC13331023	09/13-8/14	\$ 168,668	\$ 38,147	\$ 38,147
Rape Crisis Center (Central)		RC14341023	09/14-8/15	172,350	131,954	131,954
Rape Crisis Center (East)		RC13161023	09/13-8/14	121,641	19,322	19,322
Rape Crisis Center (East)		RC14171023	09/14-8/15	120,073	101,294	101,294
Rape Crisis Center (North)		RC13121023	09/13-8/14	135,116	23,762	23,762
Rape Crisis Center (North)		RC14131023	09/14-8/15	138,798	114,276	114,276
San Diego State University Research Foundation						
Campus Sexual Assault (CT) Program		SA0000441	01/15-12/15	84,385	51,066	51,066
Total Violence Against Women Formula Grants				<u>941,031</u>	<u>479,821</u>	<u>479,821</u>
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program:	16.589					
Violence Against Women Office		2013-WR-AX-0023	10/13-09/16	<u>750,000</u>	<u>162,131</u>	<u>162,131</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:	16.590					
Violence Against Women Office:						
North County Family Violence Prevention Center		528638	02/09-01/15	<u>1,668,783</u>	<u>135,314</u>	<u>135,314</u>
Total U.S. Department of Justice				<u>4,999,958</u>	<u>1,136,657</u>	<u>1,136,657</u>

(Continued)

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

Federal Grants/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA #	Award Number	Award Period	Award Amount Total Contract	Federal Revenues Recognized	Expenditures
U.S. Department of Health and Human Services:						
Pass-Through Programs From:						
Injury Prevention and Control Research and State and Community Based Programs:	93.136					
California Department of Public Health:						
Centers for Disease Control and Prevention:						
Rape Prevention & Education		12-10369	11/12-10/14	250,850	57,023	57,023
Rape Prevention & Education		14-10650	11/14-01/15	33,750	32,609	32,609
Rape Prevention & Education		14-10650	02/15-01/16	<u>135,000</u>	<u>40,487</u>	<u>40,487</u>
Total Injury Prevention and Control Research and State and Community Based Programs				<u>419,600</u>	<u>130,119</u>	<u>130,119</u>
Family Violence Prevention and Services/Domestic Violence Shelter and Supporting Services:	93.671					
California Governor's Office of Emergency Services (CalOES):						
Domestic Violence - Family Violence Prevention		DV14271023	07/14-06/15	\$ 203,646	\$ 203,646	\$ 203,646
Domestic Violence - Family Violence Prevention		DV14131023	07/14-06/15	203,646	203,646	203,646
Bystander Intervention Program:						
California Governor's Office of Emergency Services (CalOES):						
Domestic Violence - Family Violence Prevention		FV14011023	07/14-06/15	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total Family Violence Prevention and Services/Domestic Violence Shelter and Supporting Services				<u>432,292</u>	<u>432,292</u>	<u>432,292</u>
Total U.S. Department of Health and Human Services				<u>851,892</u>	<u>562,411</u>	<u>562,411</u>
Total Expenditures of Federal Awards				<u>\$ 6,328,998</u>	<u>\$ 2,147,699</u>	<u>\$ 2,147,699</u>

CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Center for Community Solutions under programs of the federal government for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. 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 OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.



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, 2015, 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 17, 2015.

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 17, 2015



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

**Independent Auditor's Report on Compliance
For Each Major Program and on Internal Control Over
Compliance Required by OMB Circular A-133**

To the Board of Directors
Center for Community Solutions

Report on Compliance for Each Major Federal Program

We have audited Center for Community Solutions' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Center for Community Solutions' major federal programs for the year ended June 30, 2015. Center for Community Solutions' major federal programs are 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Center for Community Solutions' major federal programs 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 each major federal program. However, our audit does not provide a legal determination of Center for Community Solutions' compliance.

Opinion on Each 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 each of its major federal programs for the year ended June 30, 2015.

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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Leaf & Cole LLP

San Diego, California
November 17, 2015

**CENTER FOR COMMUNITY SOLUTIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> No	
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No	

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified		
Internal control over major programs:			
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No	
Significant deficiencies identified not considered to be material weakness(es)?	_____ Yes	_____ <u>X</u> No	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	_____ Yes	_____ <u>X</u> No	

Identification of major programs:

<u>CDFA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>300,000</u>
Auditee qualified as low-risk auditee?	_____ <u>X</u> Yes _____ No

Section II - Financial Statement Findings:

None

Section III - Federal Award Findings and Questioned Costs:

None

**CENTER FOR COMMUNITY SOLUTIONS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015**

There were no prior audit findings for Center for Community Solutions relative to federal awards.