



ABODE SERVICES

(A California Not-For-Profit Corporation)

SINGLE AUDIT REPORT

JUNE 30, 2015 AND JUNE 30, 2014



ABODE SERVICES

TABLE OF CONTENTS **JUNE 30, 2015 AND JUNE 30, 2014**

| | |
|---|---------|
| Independent auditors' report | 2 - 3 |
| Statement of financial position | 4 |
| Statement of activities | 5 - 6 |
| Statement of functional expenses | 7 - 8 |
| Statement of cash flows | 9 |
| Notes to financial statements | 10 - 25 |
| Supplemental information: | |
| Schedule of expenditures of federal awards | 27 - 30 |
| Notes to schedule of expenditures of federal awards | 31 |
| Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i> | 32 - 33 |
| Independent auditor's report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133 | 34 - 35 |
| Schedule of findings and questioned costs | 36 - 37 |
| Schedule of County of Alameda Programs | 38 |



Independent Auditors' Report

The Board of Directors
Abode Services

We have audited the accompanying financial statements of Abode Services (a California not-for-profit corporation), which comprise the statement of financial position as of June 30, 2015 and June 30, 2014, and the related statements of activities, functional expenses, cash flows, and notes to financial statements 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.

Auditors' 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 Abode Services as of June 30, 2015 and June 30, 2014 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 audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, 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 December 16, 2015, on our consideration of Abode Services' 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 Abode Services' internal control over financial reporting and compliance.

Riva Accountancy Corporation

Certified Public Accountants

San Francisco, California
December 16, 2015

ABODE SERVICES

STATEMENT OF FINANCIAL POSITION

| <u>ASSETS</u> | <u>June 30, 2015</u> | <u>June 30, 2014</u> |
|--|----------------------|----------------------|
| CURRENT ASSETS: | | |
| Cash and cash equivalents | \$ 2,633,661 | \$ 1,191,609 |
| Grants receivable | 3,928,960 | 3,609,692 |
| Accounts receivable | 28,473 | 131,211 |
| Related party receivable | 1,174,398 | 720,173 |
| Pledges receivable, net | 105,445 | 160,602 |
| Investments | 269,001 | 1,126,151 |
| Prepaid expenses | 18,591 | 52,440 |
| TOTAL CURRENT ASSETS | 8,158,529 | 6,991,878 |
| PROPERTY AND EQUIPMENT, NET | 5,150,358 | 5,084,606 |
| OTHER ASSETS: | | |
| Loan to Allied Housing, Inc. | - | 250,000 |
| Investment in partnership | 71,964 | 71,964 |
| Beneficial interest in life insurance policy | 8,001 | 8,001 |
| Pledges receivable, net of current portion | 220,289 | 278,191 |
| Deposits | 54,888 | 45,014 |
| TOTAL OTHER ASSETS | 355,142 | 653,170 |
| | \$ 13,664,029 | \$ 12,729,654 |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| CURRENT LIABILITIES: | | |
| Accounts payable | \$ 266,094 | \$ 298,152 |
| Accrued expenses | 709,358 | 560,080 |
| Deposit liability | 11,203 | 11,400 |
| TOTAL CURRENT LIABILITIES | 986,655 | 869,632 |
| LONG-TERM LIABILITIES: | | |
| Accrued mortgage interest | 976,992 | 917,303 |
| Mortgages payable | 1,989,660 | 1,989,660 |
| TOTAL LONG-TERM LIABILITIES | 2,966,652 | 2,906,963 |
| TOTAL LIABILITIES | 3,953,307 | 3,776,595 |
| NET ASSETS: | | |
| Unrestricted: | | |
| Board designated | 696,854 | 679,727 |
| Undesignated | 6,846,551 | 7,099,768 |
| Temporarily restricted | 2,167,317 | 1,173,564 |
| Permanently restricted | - | - |
| TOTAL NET ASSETS | 9,710,722 | 8,953,059 |
| | \$ 13,664,029 | \$ 12,729,654 |

See notes to financial statements.

ABODE SERVICES

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2015

| | Unrestricted | Temporarily Restricted | Total |
|---------------------------------------|---------------------|---------------------------|---------------------|
| SUPPORT AND REVENUE: | | | |
| Federal awards | \$ 11,723,491 | \$ - | \$ 11,723,491 |
| County of Alameda | 4,537,371 | - | 4,537,371 |
| County of Santa Clara | 4,442,013 | - | 4,442,013 |
| City of Fremont | 125,000 | - | 125,000 |
| City of Union City | 11,800 | - | 11,800 |
| City of Hayward | 39,000 | - | 39,000 |
| Charities housing contract | 4,320 | - | 4,320 |
| Donations | 976,082 | 1,011,520 | 1,987,602 |
| In-kind contributions | 490,608 | - | 490,608 |
| Supportive service fees | 267,927 | - | 267,927 |
| Staffing fees | 933,845 | - | 933,845 |
| Investment income | 42,849 | - | 42,849 |
| Rental income | 83,973 | - | 83,973 |
| Net assets released from restrictions | 17,767 | (17,767) | - |
| | 23,696,046 | 993,753 | 24,689,799 |
| OPERATING EXPENSES: | | | |
| Program expenses | 22,037,516 | - | 22,037,516 |
| Supporting services: | | | |
| Management and general | 1,284,378 | - | 1,284,378 |
| Fundraising | 610,242 | - | 610,242 |
| | 23,932,136 | - | 23,932,136 |
| CHANGE IN NET ASSETS | (236,090) | 993,753 | 757,663 |
| NET ASSETS, beginning of year | 7,779,495 | 1,173,564 | 8,953,059 |
| NET ASSETS, end of year | \$ 7,543,405 | \$ 2,167,317 | \$ 9,710,722 |

See notes to financial statements.

ABODE SERVICES

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Total</u> |
|---------------------------------------|---------------------|-----------------------------------|---------------------|
| SUPPORT AND REVENUE: | | | |
| Federal awards | \$ 8,050,649 | \$ - | \$ 8,050,649 |
| County of Alameda | 4,389,998 | - | 4,389,998 |
| County of Santa Clara | 2,286,620 | - | 2,286,620 |
| City of Fremont | 125,000 | - | 125,000 |
| City of Union City | 11,800 | - | 11,800 |
| City of Hayward | 30,000 | - | 30,000 |
| Charities Housing Contract | 4,320 | - | 4,320 |
| Donations | 785,001 | 465,700 | 1,250,701 |
| In-kind contributions | 45,971 | - | 45,971 |
| Supportive service fees | 296,176 | - | 296,176 |
| Staffing fees | 827,023 | - | 827,023 |
| Investment income, net | 126,445 | - | 126,445 |
| Gain on disposal of fixed asset | 750 | - | 750 |
| Rental income | 95,080 | - | 95,080 |
| Net assets released from restrictions | 479,434 | (479,434) | - |
| | <u>17,554,267</u> | <u>(13,734)</u> | <u>17,540,533</u> |
| TOTAL SUPPORT AND REVENUE | | | |
| OPERATING EXPENSES: | | | |
| Program expenses | 15,699,477 | - | 15,699,477 |
| Supporting services: | | | |
| Management and general | 825,297 | - | 825,297 |
| Fundraising | 499,704 | - | 499,704 |
| | <u>17,024,478</u> | <u>-</u> | <u>17,024,478</u> |
| TOTAL EXPENSES | | | |
| CHANGE IN NET ASSETS | 529,789 | (13,734) | 516,055 |
| NET ASSETS, beginning of year | <u>7,249,706</u> | <u>1,187,298</u> | <u>8,437,004</u> |
| NET ASSETS, end of year | <u>\$ 7,779,495</u> | <u>\$ 1,173,564</u> | <u>\$ 8,953,059</u> |

See notes to financial statements.

ABODE SERVICES

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2015

| | Program Services | Supporting Services | | Total |
|---|----------------------|---------------------------|-------------------|----------------------|
| | | Management and General | Fundraising | |
| Personnel | \$ 7,475,239 | \$ 912,996 | \$ 481,211 | \$ 8,869,446 |
| Rental subsidies | 4,385,904 | - | - | 4,385,904 |
| HPRP/ SSVF/OHA assistance program | 3,335,885 | - | - | 3,335,885 |
| City of San Jose / Santa Clara County assistance program | 4,308,727 | - | - | 4,308,727 |
| Depreciation | 193,450 | 48,363 | - | 241,813 |
| Professional fees | 747,953 | 75,258 | 37,630 | 860,841 |
| Rental support | 327,555 | - | - | 327,555 |
| Rent and facility expense | 266,613 | - | - | 266,613 |
| Travel | 194,274 | 46,140 | 2,429 | 242,843 |
| Office supplies | 65,445 | 30,541 | 13,089 | 109,075 |
| Utilities | 61,531 | 41,021 | - | 102,552 |
| Interest expense | 59,690 | - | - | 59,690 |
| Bad debts | - | - | 20,584 | 20,584 |
| Maintenance | 100,718 | 33,573 | - | 134,291 |
| Program supplies | 50,714 | 4,508 | 1,127 | 56,349 |
| Telephone | 83,270 | 25,881 | 3,376 | 112,527 |
| Insurance | 51,380 | 2,186 | 1,094 | 54,660 |
| Staff and board development | 73,780 | 20,387 | 2,912 | 97,079 |
| Volunteer expense | 39,989 | - | - | 39,989 |
| Equipment and furnishing | 99,709 | 8,963 | 3,360 | 112,032 |
| Equipment rental | 39,166 | 7,630 | 4,068 | 50,864 |
| Reproduction | 9,795 | 6,122 | 8,570 | 24,487 |
| Fund-raising expenses | - | - | 26,426 | 26,426 |
| Vouchers - food and travel | 4,621 | - | - | 4,621 |
| Postage and shipping | 5,823 | 4,367 | 4,366 | 14,556 |
| Recruitment | 44,824 | 4,980 | - | 49,804 |
| Taxes and licenses | 11,461 | 11,462 | - | 22,923 |
| Total expenses | \$ 22,037,516 | \$ 1,284,378 | \$ 610,242 | \$ 23,932,136 |

See notes to financial statements.

ABODE SERVICES

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2014

| | Program Services | Supporting Services | | Total |
|---|----------------------|---------------------------|-------------------|----------------------|
| | | Management and General | Fundraising | |
| Salaries | \$ 5,914,503 | \$ 645,106 | \$ 409,491 | \$ 6,969,100 |
| Rental subsidies | 2,710,438 | - | - | 2,710,438 |
| HPRP/ SSVF/OHA assistance program | 2,920,886 | - | - | 2,920,886 |
| City of San Jose / Santa Clara County assistance program | 2,486,118 | - | - | 2,486,118 |
| Depreciation | 207,838 | 20,784 | 2,309 | 230,931 |
| Professional fees | 229,090 | 28,636 | 28,636 | 286,362 |
| Rental support | 310,397 | - | - | 310,397 |
| Rent and facility expense | 175,836 | - | - | 175,836 |
| Travel | 137,620 | 32,685 | 1,719 | 172,024 |
| Office supplies | 42,847 | 21,423 | 7,141 | 71,411 |
| Utilities | 80,356 | 9,131 | 1,826 | 91,313 |
| Interest expense | 59,690 | - | - | 59,690 |
| Maintenance | 101,421 | 11,269 | - | 112,690 |
| Program supplies | 36,764 | 1,548 | 387 | 38,699 |
| Telephone | 62,360 | 19,382 | 2,528 | 84,270 |
| Insurance | 46,408 | 1,975 | 987 | 49,370 |
| Staff and board development | 40,332 | 11,144 | 1,593 | 53,069 |
| Volunteer expense | 30,887 | - | - | 30,887 |
| Equipment and furnishing | 31,477 | 2,829 | 1,061 | 35,367 |
| Equipment rental | 28,409 | 5,534 | 2,952 | 36,895 |
| Reproduction | 11,751 | 5,876 | 5,876 | 23,503 |
| Fund-raising expenses | - | - | 30,278 | 30,278 |
| Vouchers - food and travel | 5,709 | - | - | 5,709 |
| Postage and shipping | 5,841 | 2,920 | 2,920 | 11,681 |
| Recruitment | 16,201 | 1,800 | - | 18,001 |
| Taxes and licenses | 972 | 972 | - | 1,944 |
| Miscellaneous | 5,326 | 2,283 | - | 7,609 |
| Total expenses | \$ 15,699,477 | \$ 825,297 | \$ 499,704 | \$ 17,024,478 |

See notes to financial statements.

ABODE SERVICES

STATEMENT OF CASH FLOWS

| | June 30, 2015 | June 30, 2014 |
|---|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Change in net assets | \$ 757,663 | \$ 516,055 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 241,813 | 230,931 |
| Gain on disposal of fixed assets | - | (750) |
| Realized and unrealized losses (gains) on investments | 19,752 | (96,251) |
| Decrease (increase) in: | | |
| Grants receivable | (319,268) | (407,146) |
| Accounts receivable | 102,738 | 38,132 |
| Related party receivables | (454,225) | (252,223) |
| Pledges receivable | 113,059 | (27,154) |
| Prepaid expenses | 33,849 | (36,546) |
| Deposits | (9,874) | (12,852) |
| Increase (decrease) in: | | |
| Accounts payable | (32,058) | 95,110 |
| Accrued expenses | 149,278 | 111,888 |
| Deposit liability | (197) | 190 |
| Accrued mortgage interest | 59,689 | 59,690 |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | 662,219 | 219,074 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Purchases of property and equipment | (307,565) | (176,357) |
| Proceeds from sale of fixed assets | - | 750 |
| Purchase and transfers of marketable securities | (165,911) | (174,077) |
| Sales and maturities of marketable securities | 1,003,309 | 443,883 |
| NET CASH PROVIDED BY INVESTING ACTIVITIES | 529,833 | 94,199 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Payment on loan from Allied Housing | 250,000 | - |
| NET CASH PROVIDED BY FINANCING ACTIVITIES | 250,000 | - |
| NET INCREASE (DECREASE) IN CASH | 1,442,052 | 313,273 |
| CASH, beginning of year | 1,191,609 | 878,336 |
| CASH, end of year | \$ 2,633,661 | \$ 1,191,609 |
| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: | | |
| Cash paid during the year for: | | |
| Interest | \$ - | \$ - |
| Income taxes | \$ - | \$ - |

See notes to financial statements.

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 1. NATURE OF BUSINESS:

Nature of activities:

Abode Services (the “Organization”) was incorporated in November 1988 as a California non-profit public benefit corporation to end local homelessness. Abode Services offers housing programs linked to supportive services for homeless families, single adults and youth. Housing options include permanent supportive housing rental subsidy assistance, transitional housing and emergency shelter. Supportive services consist of case management, job counseling programs, drug and alcohol counseling, mental health counseling and support groups. Each program integrates these two components to help clients establish permanent stability and return to productive lives.

Effective October 1, 2005, Abode Services and Allied Housing, Inc. (“Allied”), formed a strategic alliance. Both organizations have retained separate identities, missions and activities. Abode Services share a common Board of Directors and Executive Director. Allied functions as the development arm of Abode Services on new housing projects. Abode Services, as a strategic alliance, entered into an agreement with Allied Housing, Inc. to provide administrative and staffing to support the operations of Allied.

Effective January 1, 2012, Abode Services and Housing for Independent People, Inc. (“HIP”) entered into a strategic alliance. Both organizations have retained separate identities, missions, and activities. Abode Services and HIP share a common Board of Directors and Executive Director. HIP functions as the property management arm of Abode Services on housing and office sites. Abode Services has entered into an agreement with HIP to provide administrative services and staffing to support their operations. Abode and HIP have elected not to consolidate their financial statements.

Supportive housing projects:

Abode Services places homeless people into supportive housing units to help prevent and end homelessness in Alameda and Santa Clara Counties by providing affordable rental housing linked to supportive services such as job counseling, support groups and access to healthcare. The development of affordable supportive housing is recognized as a solution to ending homelessness.

For instance, Rotary BridgeWay Apartments in Fremont contains 26 units of permanent supportive housing for adults and children. Rents are offered at no more than 1/3 of household income. BridgeWay Apartments in Union City provides subsidized rental housing linked to supportive services for previously homeless families who live in the apartments for up to two years while enrolled in an educational or vocational program that is completed within 18 to 24 months. Abode Services, through Allied Housing and HIP, is able to place and provide services to families living at 24 Apartment sites throughout Santa Clara, Alameda and Santa Cruz Counties. These sites serve all the populations experiencing homelessness including Veterans, families, emancipated foster youth and persons living with multiple disabilities.

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 1. NATURE OF BUSINESS (Continued):

Scattered site housing units:

In addition to placing homeless families into affordable housing units owned by Abode Services, the Organization also places homeless people into market rate apartment units made affordable through rental subsidies. These housing placements have comprehensive social services provided by Abode Services staff attached to them. These placements occur in over 30 Abode Services programs including: RAP (chronic homeless individuals coming off the streets in Santa Clara County). RISE Project (households with an adult with at least two significant disabilities), McKinney Linkages (families with an adult in job training), Tri-Valley Housing Scholarship Program (families with an adult in job training), Project Independence (youth aging out of foster care), STAY Project Independence (youth aging out of foster care who have mental illness), Greater HOPE Project (homeless adults who have a severe mental illness) and Shelter Plus Care Program (individuals living with serious mental illness, chronic drug/alcohol problems and AIDS/HIV). Abode Services is currently developing with Santa Clara County the first chronic Homeless Pay for Success Project in the County. This project will house up to 100 chronic homeless individuals using social impact bonds.

Shelter programs:

Sunrise Village is a 24-hour temporary emergency shelter program. Families with children live in individual family rooms with private baths. Individual alcoves are available for 31 single adults who share four dormitory-style rooms. There are separate program areas for families and adults without children. The shelter houses 66 people for up to three months. Residents receive three meals a day, phone and mail services and access to laundry facilities. A full spectrum of supportive services is offered to residents free of charge. Services include case management, primary and mental health care, substance abuse recovery services, housing placement, job counseling and placement, financial literacy training, transportation assistance, childcare and children's programs.

HOPE Project:

The HOPE Project (Homelessness Outreach for People Endowment) operates out of a mobile clinic to bring services to individuals and families who are homeless, many who are living on the streets. The HOPE Project offers primary and mental health care, social services, and substance recovery services. The mobile health clinic has a medical exam room, complete with an EKG and pulmonary testing equipment, two private, sound-proof confidential counseling rooms and an intake area.

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Financial statement presentation:

Abode Services reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. A description of the three net asset categories follows:

Unrestricted net assets:

The portion of net assets that is neither temporarily restricted nor permanently restricted by donor imposed stipulations.

Temporarily restricted net assets:

The portion of net assets whose use by Abode Services is limited by donor imposed stipulations that either will be fulfilled or expire by passage of time.

Permanently restricted net assets:

The portion of net assets whose use by Abode Services is limited by donor imposed stipulations that the net assets be held in perpetuity and its income be used for the stipulated purposes.

Abode Services does not have any permanently restricted net assets at June 30, 2015 and June 30, 2014.

Cash equivalents:

Cash equivalents are considered to be highly-liquid investment instruments with original maturities of three months or less.

Investment in partnership:

Abode Services has investments in one partnership. Abode Services records its investments in this partnership at cost.

Investments:

The Organization reports investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

The Organization invests in various investments. Investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

Professional accounting standards established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under professional accounting standards are described as follows:

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Investments (continued):

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data, by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Equity, securities, debt securities, and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Grants, accounts and pledges receivable:

Abode Services established an allowance for uncollectible accounts for accounts receivable and pledges based on periodic review of accounts and historical collections. An allowance of \$53,300 was deemed necessary at June 30, 2015 and June 30, 2014. Pledges are recognized when the donor makes a promise to give to Abode Services that is, in substance, unconditional. It is Abode's policy to charge off uncollectible accounts and grants receivable when management determines the receivable will not be collected.

Property and equipment:

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair market value at the date of donation. Property and equipment are depreciated using the straight-line method over useful lives ranging from 5 to 39 years. Leasehold improvements are amortized over the shorter of the life of the lease or the useful life of the improvements.

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Donated materials and services:

Abode Services conducts program operations with extensive support from volunteers, churches, businesses and community groups. Donated professional services in the amount of \$490,608 were recorded in the financial statements. The value of other donated materials and services was not determinable and is not reflected in the accompanying financial statements.

Donated property and equipment:

Gifts of long-lived assets such as land, buildings, or equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Income tax status:

Abode Services is a tax-exempt organization under the provisions of the Internal Revenue Code and related California provisions. Abode Services is relying on its tax exempt status and its adherence to all applicable laws and regulations to preserve that status. Accordingly, no provision for income taxes has been reflected in these financial statements.

Restricted and unrestricted revenue:

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the reporting period in which the revenue is 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 and reported in the Statement of Activities as net assets released from restrictions.

Functional allocation of expenses:

Costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Beneficial interest in life insurance policy:

Abode Services is the beneficiary of a life insurance policy. Under the terms of the policy, Abode Services will receive the applicable death benefit upon the donor's death. The policy is recorded as an asset measured at the policy cash surrender value at the end of Abode Services' reporting period. Changes in the value of the insurance policy over the premium obligation donated to Abode Services is included in the statement of activities.

Long-lived assets:

The Organization evaluates long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recovered.

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Use of 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Concentrations of credit risk:

Financial instruments that potentially subject Abode Services to concentrations of credit risk consist principally of cash and cash equivalents and accounts receivable. The Organization places its cash with high quality financial institutions. At times, the account balances may exceed the institution's federally insured limits. The Organization has not experienced any losses in such accounts.

Subsequent events:

Management has evaluated subsequent events through December 16, 2015, the date which the financial statements were available for issue. No significant events were identified that require any additional disclosure.

Note 3. PLEDGES RECEIVABLE:

Pledges receivable are comprised of the following:

| | June 30, | |
|--|-------------------|-------------------|
| | <u>2015</u> | <u>2014</u> |
| Pledges receivable and discounts | \$ 379,034 | \$ 492,093 |
| Less allowance for uncollectible pledges | <u>(53,300)</u> | <u>(53,300)</u> |
| Balances | <u>\$ 325,734</u> | <u>\$ 438,793</u> |
| Classified as: | | |
| Current | \$ 105,445 | \$ 160,602 |
| Long-term | <u>220,289</u> | <u>278,191</u> |
| | <u>\$ 325,734</u> | <u>\$ 438,793</u> |

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 4. INVESTMENTS:

Investments are stated at fair value. Fair value and cost as of June 30, 2015 and June 30, 2014 are summarized as follows:

| | June 30, 2015 | | June 30, 2014 | |
|--------------------|-------------------|-------------------|---------------------|---------------------|
| | Fair Value | Cost | Fair Value | Cost |
| Investment type: | | | | |
| Corporate equities | \$ 9,124 | \$ 9,586 | \$ 516,878 | \$ 420,224 |
| Debt securities | 241,263 | 232,760 | 432,169 | 417,879 |
| Mutual funds | - | - | 103,785 | 100,000 |
| Money market | <u>18,614</u> | <u>18,614</u> | <u>73,319</u> | <u>73,319</u> |
| | <u>\$ 269,001</u> | <u>\$ 260,960</u> | <u>\$ 1,126,151</u> | <u>\$ 1,011,422</u> |

| | 2015 | 2014 |
|--|------------------|-------------------|
| Interest and dividend income | \$ 35,198 | \$ 44,436 |
| Realized gains on sales of investments | 92,645 | 13,160 |
| Unrealized gains (losses) | (115,776) | 89,450 |
| Investment fees | (6,059) | (8,193) |
| Bond amortization/premium | <u>36,841</u> | <u>(12,408)</u> |
| Totals | <u>\$ 42,849</u> | <u>\$ 126,445</u> |

Note 5. FAIR VALUE MEASUREMENTS:

The following tables sets forth by level, the fair value hierarchy, the Organization's assets at fair value as of June 30, 2015 and June 30, 2014:

Assets at Fair Value as of June 30, 2015

| | Quoted Prices In Active Markets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
|---------------------------------|--|--|--|-------------------|
| Corporate equities | \$ 9,124 | \$ - | \$ - | \$ 9,124 |
| Debt securities | <u>-</u> | <u>241,263</u> | <u>-</u> | <u>241,263</u> |
| | <u>\$ 9,124</u> | <u>\$ 241,263</u> | <u>\$ -</u> | 250,387 |
| Money market funds | | | | <u>18,614</u> |
| Total investments at fair value | | | | <u>\$ 269,001</u> |

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 5. FAIR VALUE MEASUREMENTS (Continued):

Assets at Fair Value as of June 30, 2014

| | Quoted Prices In Active Markets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
|---------------------------------|--|--|--|---------------------|
| Corporate equities | \$ 516,878 | \$ - | \$ - | \$ 516,878 |
| Debt securities | - | 432,169 | - | 432,169 |
| Mutual funds | 103,785 | - | - | 103,785 |
| | <u>\$ 620,663</u> | <u>\$ 432,169</u> | <u>\$ -</u> | 1,052,832 |
| Money market funds | | | | 73,319 |
| Total investments at fair value | | | | <u>\$ 1,126,151</u> |

Note 6. INVESTMENT IN PARTNERSHIP:

On February 5, 2004, Abode Services entered into an agreement to transfer and assign its interest in Rotary BridgeWay Apartments to BridgeWay East, L.P. ("BWE, L.P.") for a .005% co-general partnership interest in the limited partnership. The net value of the assets and liabilities, \$71,964 at the date of transfer became the cost basis for the investment. As part of the partnership agreement, Abode Services and the other general partner have guaranteed general partners' obligations to fund operating deficits incurred by BWE, L.P. during the guaranty period in an amount not to exceed \$150,000. No amounts were paid in the years ended June 30, 2015 and June 30, 2014. Both general partners have an option and a right of first refusal to purchase the Rotary BridgeWay Apartments from the partnership after a fifteen-year compliance period. The purchase price is the greater of an amount sufficient to pay all debts of the limited partnership or the fair value of the property.

Abode Services entered into a resident service agreement on behalf of BWE, L.P. to provide support services to tenants residing at Rotary BridgeWay Apartments. Amounts earned were \$9,914 and \$10,016 for the years ended June 30, 2015 and June 30, 2014, respectively. Amounts receivable from the partnership at June 30, 2015 and June 30, 2014 were \$0.

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 7. PROPERTY AND EQUIPMENT:

Property and equipment consists of the following:

| | June 30, | |
|--|--------------|--------------|
| | 2015 | 2014 |
| Sunrise Village: | | |
| Building and improvements | \$ 2,986,219 | \$ 2,986,219 |
| Land | 626,250 | 626,250 |
| Furniture and fixtures | 60,067 | 31,122 |
| Equipment | 91,764 | 66,673 |
| Total Sunrise Village | 3,764,300 | 3,710,264 |
| BridgeWay - 13 th Street: | | |
| Building and improvements | 406,565 | 406,565 |
| Land | 73,554 | 73,554 |
| Total BridgeWay - 13 th Street | 480,119 | 480,119 |
| BridgeWay - 4165 Bay Street: | | |
| Building and improvements | 1,187,748 | 1,183,999 |
| Land | 176,290 | 176,290 |
| Total BridgeWay - 4165 Bay Street | 1,364,038 | 1,360,289 |
| Administration - 40849 Fremont Blvd.: | | |
| Building and improvements | 1,203,123 | 1,199,323 |
| Land | 141,464 | 141,464 |
| Total Administration - 40849 Fremont Blvd. | 1,344,587 | 1,340,787 |
| Vehicles: | | |
| Mobile clinic | 277,223 | 277,223 |
| Other vehicles | 88,949 | 108,096 |
| Total vehicles | 366,172 | 385,319 |
| Service center improvements: | | |
| Main Street Village | 309,870 | 305,972 |
| Greater hope center | 35,318 | 41,442 |
| Papazian office | 80,648 | - |
| Hayward office | 127,982 | - |
| Pay for Success | 33,445 | - |
| Total service center improvements | 587,263 | 347,414 |
| Totals | 7,906,479 | 7,624,192 |
| Less accumulated depreciation and amortization | 2,756,121 | 2,539,586 |
| Property and equipment, net | \$ 5,150,358 | \$ 5,084,606 |

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 8. MORTGAGES PAYABLE:

On February 3, 1998, Abode Services entered into a loan agreement with the City of Fremont (the “City”), the Redevelopment Agency of the City of Fremont (the “Agency”) and the County of Alameda (the “County”). Loan proceeds were used to finance the acquisition and rehabilitation of an eight-unit apartment complex located in Fremont, California. The outstanding principal and accrued interest on the mortgage will be amortized over ninety-nine years of the term such that the equal payments of principal and interest will be due and payable on July 1 of each calendar year, commencing July 1, 1998. The note is secured by a deed of trust on the property and is subject to a regulatory agreement. Book value of the secured property at June 30, 2015 was \$893,096.

The loan amount increased to not exceed \$1,475,000. The unfunded loan amount at June 30, 2015 and June 30, 2014 was \$85,340. The allocation of funding by the City, the Agency and the County is as follows:

| | Available Funds | | | Balance June 30, 2014 |
|----------------------|-------------------|-------------------|--------------------|-----------------------------|
| | Acquisition | Rehabilitation | Maximum | |
| City of Fremont | \$ 394,000 | \$ 86,000 | \$ 480,000 | \$ 480,000 |
| Redevelopment Agency | - | 111,298 | 150,000 | 111,298 |
| County of Alameda | 474,805 | 323,557 | 845,000 | 798,362 |
| | <u>\$ 868,805</u> | <u>\$ 520,855</u> | <u>\$1,475,000</u> | <u>\$1,389,660</u> |

Interest expense for the years ended June 30, 2015 and 2014 was \$41,690. According to the provisions of the loan agreement, the amortized annual payment of interest and principal are due and payable only to the extent of surplus cash generated by the development in the previous year. In the event surplus cash in any year is less than the amount of the amortized annual payment, the difference between the amount of surplus cash and the amortized payment will accrue with simple interest at 3 percent per annum, and will be paid on the following July 1 when and to the extent surplus cash becomes available. Over the life of the loan there has not been surplus cash with which to make the annual payments.

The property has a deficit cash position calculated at June 30, 2015 and 2014 is as follows:

| | 2015 | 2014 |
|--|--------------------|--------------------|
| BridgeWay gross revenue | \$ 83,973 | \$ 95,080 |
| Direct expenses | (148,068) | (143,130) |
| Allocable share of administrative expenses | (14,807) | (14,313) |
| Deficit cash | <u>\$ (78,902)</u> | <u>\$ (62,363)</u> |

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 8. MORTGAGES PAYABLE (Continued):

On August 14, 1997, Abode Services entered into a \$600,000 loan agreement with the County of Alameda (the "County"). Loan proceeds were used to finance the purchase and rehabilitation of a three-unit apartment complex located on 13th Street in Union City, California. The note accrues interest at the rate of 3 percent per annum until paid. Principal payments are deferred until August 31, 2027. Beginning September 1, 2027 until August 31, 2042 principal payments will be made annually. The amount of annual payment shall be sufficient to amortize the unpaid principal and accrued interest during the remaining term of the note. The note is secured by a deed of trust on the property, with a book value of \$307,168 and is subject to a regulatory agreement. Interest expense for the years ended June 30, 2015 and June 30, 2014 was \$18,000.

Principal payments are required on the above Mortgages in years the development generates positive cash flow. It is not anticipated the Organization will generate a positive cash flow on the 13th Street project or the Bridge Way development. Therefore, total long term debt in the amount of \$1,989,660 is all due in more than five years. The Organization has accrued \$976,992 of mortgage interest on these notes.

Note 9. TEMPORARILY RESTRICTED NET ASSETS:

Temporarily restricted net assets consisted of the following for the year ended June 30, 2015:

| | Beginning Balance | Contributions | Released from Restriction | Ending Balance |
|--|-------------------------|-------------------------|------------------------------|-------------------------|
| CSV of life insurance | \$ 2,890 | \$ - | \$ - | \$ 2,890 |
| Housing/Service Fund | - | 1,000,000 | - | 1,000,000 |
| Winter relief | - | 9,520 | 9,520 | - |
| Veteran's programs | - | 2,000 | 2,000 | - |
| Main Street, capital campaign | 224,648 | - | - | 224,648 |
| BridgeWay, capital campaign | 540,466 | - | - | 540,466 |
| Project Independence | 265,894 | - | 6,247 | 259,647 |
| 4165 Bay Street, Fremont, reserves | 82,102 | - | - | 82,102 |
| 13 th Street, Union City, reserves | 11,564 | - | - | 11,564 |
| BridgeWay replacement reserves | 46,000 | - | - | 46,000 |
| Total temporarily restricted net assets | <u>\$ 1,173,564</u> | <u>\$ 1,011,520</u> | <u>\$ 17,767</u> | <u>\$ 2,167,317</u> |

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 9. TEMPORARILY RESTRICTED NET ASSETS (Continued):

Temporarily restricted net assets consisted of the following for the year ended June 30, 2014:

| | Beginning Balance | Contributions | Released from Restriction | Ending Balance |
|--|-------------------------|-----------------------|------------------------------|-------------------------|
| CSV of life insurance | \$ 2,890 | \$ - | \$ - | \$ 2,890 |
| Sunrise Village | - | 76,200 | 76,200 | - |
| Hope program | - | 6,500 | 6,500 | - |
| Allied Housing Program | - | 23,000 | 23,000 | - |
| Housing for Independent People | - | 350,000 | 350,000 | - |
| HCOT Program | - | 10,000 | 10,000 | - |
| Main Street, capital campaign | 224,648 | - | - | 224,648 |
| BridgeWay, capital campaign | 540,466 | - | - | 540,466 |
| Project Independence | 279,628 | - | 13,734 | 265,894 |
| 4165 Bay Street, Fremont, reserves | 82,102 | - | - | 82,102 |
| 13 th Street, Union City, reserves | 11,564 | - | - | 11,564 |
| BridgeWay replacement reserves | 46,000 | - | - | 46,000 |
| Total temporarily restricted net assets | <u>\$ 1,187,298</u> | <u>\$ 465,700</u> | <u>\$ 479,434</u> | <u>\$ 1,173,564</u> |

Note 10. BOARD DESIGNATED NET ASSETS:

Board designated net assets are comprised of the following at June 30, 2015 and June 30, 2014:

| | 2015 | 2014 |
|---------------------------------------|-----------------------|-----------------------|
| Building maintenance fund | \$ 603,416 | \$ 603,416 |
| BridgeWay Apartments fund | 76,415 | 59,288 |
| Other | 17,023 | 17,023 |
| Total board designated net assets | <u>\$ 696,854</u> | <u>\$ 679,727</u> |

Note 11. DONATIONS:

Donations were received from the following sources during the years ending June 30, 2015 and June 30, 2014:

| | 2015 | 2014 |
|--------------|-------------------------|-------------------------|
| Foundations | \$ 1,524,730 | \$ 693,294 |
| Individuals | 326,643 | 460,932 |
| Churches | 29,470 | 34,228 |
| Corporations | 106,759 | 62,247 |
| Totals | <u>\$ 1,987,602</u> | <u>\$ 1,250,701</u> |

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 12. RETIREMENT PLAN:

Abode Services has a non-contributory tax-deferred retirement plan under Section 403(b) of the Internal Revenue Code, covering substantially all employees. Employees may make contributions to the plan up to the maximum allowed by the Internal Revenue Code.

Note 13. LEASE COMMITMENTS

The following is a schedule by year of future minimum rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2015.

| Years Ending June 30, | Real Property | Equipment | Total |
|--------------------------|---------------------|------------------|---------------------|
| 2016 | \$ 204,292 | \$ 10,241 | \$ 214,533 |
| 2017 | 210,070 | 6,671 | 216,741 |
| 2018 | 154,833 | 4,174 | 159,007 |
| 2019 | 128,535 | 3,342 | 131,877 |
| 2020 | 132,043 | 2,224 | 134,267 |
| Thereafter | <u>366,378</u> | <u>-</u> | <u>366,378</u> |
| | <u>\$ 1,196,151</u> | <u>\$ 26,652</u> | <u>\$ 1,222,803</u> |

Rent expense amounted to \$317,477 in 2015 and 212,731 in 2014.

Note 14. RELATED PARTY TRANSACTIONS:

Summary financial data for Allied Housing, Inc. for the years ended June 30, 2015 and June 30, 2014 is as follows:

| | <u>2015</u> | <u>2014</u> |
|----------------------------------|---------------------|---------------------|
| Current assets | \$ 695,814 | \$ 720,985 |
| Property and equipment | 4,818,483 | 4,884,977 |
| Other assets | <u>1,139,688</u> | <u>1,139,688</u> |
| Total Assets | <u>\$ 6,653,985</u> | <u>\$ 6,745,650</u> |
| Total Liabilities | \$ 6,805,589 | \$ 6,867,130 |
| Total Net Assets | <u>(151,604)</u> | <u>(121,480)</u> |
| Total Liabilities and Net Assets | <u>\$ 6,653,985</u> | <u>\$ 6,745,650</u> |
| Support and revenue | \$ 872,470 | \$ 547,661 |
| Expenses | <u>(902,594)</u> | <u>(864,400)</u> |
| Change in Net Assets | <u>\$ (30,124)</u> | <u>\$ (316,739)</u> |

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 14. RELATED PARTY TRANSACTIONS (Continued):

Transactions with Allied Housing, Inc. for the years ended June 30, 2015 and June 30, 2014 are summarized as follows:

| | 2015 | 2014 |
|---|------------|------------|
| Payments made to Allied Housing, Inc. for: | | |
| Rents Paid for leasing office at Mission Bell Apts. | \$ 3,600 | \$ 3,600 |
| Rents paid for housing units provided by Allied | 27,136 | 22,793 |
| Total payments made to Allied Housing, Inc. | \$ 30,736 | \$ 26,393 |
| Services provided to Allied Housing, Inc. for: | | |
| Administrative and staffing services | \$ 244,020 | \$ 235,828 |
| Lorenzo Creek Apartments case management | 64,166 | 80,574 |
| Mission Bell Apartments service contract | 15,000 | 15,000 |
| Carmen Avenue support services | 27,887 | 32,706 |
| Total services provided to Allied Housing, Inc. | \$ 351,073 | \$ 364,108 |
| Payments received from Allied Housing, Inc. for: | | |
| Administrative and staffing services | \$ 55,000 | \$ - |
| Lorenzo Creek Apartments case management | 67,144 | 77,652 |
| Mission Bell Apartments service contract | 15,000 | 15,000 |
| Carmen Avenue support services | 21,358 | 37,720 |
| Total payments received from Allied Housing, Inc. | \$ 158,502 | \$ 130,372 |

Accounts receivable due from Allied consists of the following at June 30, 2015 and June 30, 2014:

| | 2015 | 2014 |
|---|--------------|------------|
| Administrative and staffing services | \$ 1,035,676 | \$ 846,656 |
| Lorenzo Creek Apartments case management | 33,383 | 36,361 |
| Carmen Avenue support services | 10,842 | 4,313 |
| Total accounts receivable due from Allied Housing, Inc. | \$ 1,079,901 | \$ 887,330 |

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 14. RELATED PARTY TRANSACTIONS (Continued):

The following is a reconciliation of accounts receivable due from Allied as of June 30, 2015 and June 30, 2014:

| | <u>2015</u> | <u>2014</u> |
|---|---------------------|-------------------|
| Accounts receivable, beginning of the year | \$ 887,330 | \$ 653,594 |
| Services provided to Allied | 351,073 | 364,108 |
| Payments received from Allied | <u>(158,502)</u> | <u>(130,372)</u> |
| Total accounts receivable due from Allied Housing, Inc., end of year | <u>\$ 1,079,901</u> | <u>\$ 887,330</u> |

Loans to Allied Housing, Inc. consist of working capital advances, which are non-interest bearing and do not have specific terms of repayment. The balance due to Abode Services at June 30, 2015 is \$0 and at June 30, 2014 is \$250,000.

Abode has guaranteed Allied's note payable of \$480,590 on the Mission Bell Property. Allied's failure to service this debt when due, would require Abode to provide a cash payment pursuant to the guarantee. Because the fair value of Allied's collateral exceeds the amount of debt obligation, significant losses are not anticipated. There is currently no recorded liability for potential losses under this guarantee.

The agreement between Abode Services and HIP to provide administrative services and staffing to support their operations states that Abode Services will provide: staff appropriate to HIP's operating activities, office space to conduct its business, and administrative services. For the fiscal year ended June 30, 2015, Abode Services collected service contract fees from HIP in the amount of \$654,116 and had receivables due in the amount of \$94,497. For the fiscal year ended June 30, 2014, Abode Services collected service contract fees from HIP in the amount of \$588,257 and had receivables due in the amount of \$82,843.

Abode has guaranteed HIP's note payable of \$1,360,004 on the Papazian Property. HIP's failure to service this debt when due, would require Abode to provide a cash payment pursuant to the guarantee. Because the fair value of HIP's collateral exceeds the amount of debt obligation, significant losses are not anticipated. There is currently no recorded liability for potential losses under this guarantee.

ABODE SERVICES

NOTES TO FINANCIAL STATEMENTS - JUNE 30, 2015 AND JUNE 30, 2014

Note 15. CONTINGENCIES:

Property and equipment acquired by Abode Services is considered to be owned by Abode Services. However, certain governmental agencies may maintain an equitable interest, or may have a reversionary interest, in the property purchased with grant monies, as well as the right to determine the use of any proceeds from the sale of these assets. Abode Services agrees to be responsible for the proper care and custody of all grant property and agrees not to sell, transfer, encumber or otherwise dispose of property acquired with grant funds without permission from the governmental agency providing grant funding. The federal government has a reversionary interest in those assets purchased with its funds that have a cost of \$1,000 or more.

Abode Services holds title to property, known as Sunrise Village, which is subject to terms and conditions of an agreement with the City of Fremont. Upon sale or disposition of the property in accordance with this agreement, Abode Services is entitled to compensation calculated by applying its percentage of participation in the initial cost of the property to the property's fair market value.

Abode Services holds title to property known as BridgeWay - 4165 Bay Street, which is subject to terms, conditions and a regulatory agreement between the City of Fremont, the Redevelopment Agency of the City of Fremont and the County of Alameda. Additionally, Abode Services holds title to property, known as BridgeWay- 13th Street, which is subject to terms, conditions and a regulatory agreement with the County of Alameda.

Grant award and bequests require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Abode Services deems this contingency remote since by accepting the grants and their terms it has accommodated the objectives of Abode Services to the provisions of the grants. Abode Services' management is of the opinion that Abode Services has complied with the terms of all grants.

ABODE SERVICES
SUPPLEMENTAL INFORMATION

ABODE SERVICES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2015

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Federal Expenditures Pass-Through Grantor</u> |
|--|------------------------------------|---|--|
| U.S. Department of Housing & Urban Development: | | | |
| Passed through the County of Alameda | | | |
| Federal Emergency Shelter Grant | 14.231 | Loan | \$ 32,000 |
| Passed through the City of Hayward | 14.231 | ESG-201506 | 165,860 |
| Passed through the State of California | 14.231 | 13-ESG-9662 | 168,385 |
| Subtotal Federal Emergency Shelter Grant | | | 366,245 |
| Direct | | | |
| Supportive Housing Program – Stay Well | 14.235 | CA0120L9T021205 | 219,532 |
| Supportive Housing Program – Stay Well | 14.235 | CA0120L9T021306 | 377,543 |
| Supportive Housing Program – Sunset Square | 14.235 | CA0026L9T001205 | 97,773 |
| Supportive Housing Program – Sunset Square | 14.235 | CA0026L9T001306 | 4,251 |
| Supportive Housing Program-OPRI | 14.235 | CA0953L9T021201 | 202,965 |
| Supportive Housing Program-OPRI | 14.235 | CA0953L9T021302 | 220,057 |
| Supportive Housing Program-AC Impact | 14.235 | CA1063L9T021301 | 704,457 |
| Supportive Housing Program-Navigator Scattered sites | 14.235 | CA0745L9T001305 | 41,649 |
| Passed through the County of Alameda | | | |
| Supportive Housing Program - RISE | 14.235 | C-9249 | 16,387 |
| Supportive Housing Program - RISE | 14.235 | C-10778 | 45,598 |
| Supportive Housing Program - Bridgeway | 14.235 | C-9840 | 29,751 |
| Supportive Housing Program - Bridgeway | 14.235 | C-11366 | 7,399 |
| Supportive Housing Program - McKinney | 14.235 | C-9845 | 573,104 |
| Supportive Housing Program - McKinney | 14.235 | C-11369 | 271,464 |
| Supportive Housing Program | 14.235 | Loans | 178,363 |
| Passed through the City of Fremont | | | |
| Supportive Housing Program | 14.235 | Hope 2014-2015 | 242,767 |
| Passed through Allied Housing, Inc. | | | |
| Supportive Housing Program-Carmen | 14.235 | CA0748B9T021202 | 23,603 |
| Supportive Housing Program-Carmen | 14.235 | CA00092L9T02140 | 3,094 |
| Supportive Housing Program - LCA | 14.235 | C-9846 | 30,783 |
| Supportive Housing Program - LCA | 14.235 | C-11375 | 33,383 |
| Passed through Resources for Community Development | | | |
| Supportive Housing Program – Concord House | 14.235 | CA009BT021003 | 22,635 |
| Supportive Housing Program – Concord House | 14.235 | CA0092L9T021406 | 17,295 |
| Supportive Housing Program – Regents House | 14.235 | CA0111L9T021305 | 3,383 |
| Supportive Housing Program – Regents House | 14.235 | CA0111L9T021406 | 28,518 |
| Subtotal Supportive Housing Program | | | 3,395,754 |

ABODE SERVICES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2015

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Federal Expenditures Pass-Through Grantor</u> |
|--|------------------------------------|---|--|
| U.S. Department of Housing & Urban Development (Continued): | | | |
| Passed through the County of Alameda Community Development Block Grant | 14.218 | Loans | \$ 286,000 |
| Passed through the City of Livermore Community Development Block Grant | 14.218 | C-14-157 | 24,255 |
| Passed through the City of Oakland Community Development Block Grant | 14.218 | PATHFY2014-15 | 214,137 |
| Passed through the City of Pleasanton Community Development Block Grant | 14.218 | 14-007 | 15,775 |
| Passed through the City of Hayward Community Development Block Grant | 14.218 | FY 2014-2015 | <u>39,000</u> |
| Subtotal Community Development Block Grant | | | <u>579,167</u> |
| Passed through the County of Alameda Shelter Plus Care | 14.238 | C-9825 | 155,394 |
| Shelter Plus Care | 14.238 | C-11383 | <u>110,138</u> |
| Subtotal Shelter Plus Care | | | <u>265,532</u> |
| Passed through County of Alameda Home Investment Partnership Program | 14.239 | Loans | 637,000 |
| Home Investment Partnership Program | 14.239 | C-9845 | 166,538 |
| Passed through City of Fremont Home Investment Partnership Program | 14.239 | Loans | 480,000 |
| Home Investment Partnership Program | 14.239 | 11-0177 | 50,786 |
| Home Investment Partnership Program | 14.239 | 10-35221 | 20,033 |
| Passed through City of Hayward Home Investment Partnership Program | 14.239 | RDA/041 | 152,686 |
| Passed through City of Pleasanton Home Investment Partnership Program | 14.239 | 14-007 | 27,634 |
| Passed through City of Livermore Home Investment Partnership Program | 14.239 | 14-158 | 45,000 |
| Home Investment Partnership Program | 14.239 | 14-326 | <u>19,872</u> |
| Subtotal Home Investment Partnership Program | | | <u>1,599,549</u> |
| Passed through City of Oakland Moving to Work Demonstration Program | 14.881 | OHAFY2014-15 | <u>1,299,315</u> |
| Subtotal Moving to Work Demonstration Program | | | <u>1,299,315</u> |
| Total U.S. Department of Housing & Urban Development | | | <u>7,505,562</u> |

ABODE SERVICES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2015

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Federal Expenditures Pass- Grantor</u> |
|---|------------------------------------|---|---|
| U.S Department of Veteran’s Affairs: | | | |
| Direct | | | |
| Supportive Services for Veterans Families | 64.033 | 12-CA-012 | \$ 2,527,151 |
| Supportive Services for Veterans Families – SHELTER | 64.033 | VA261-13-9907 | 274,935 |
| Passed through HomeFirst Services of Santa Clara County | 64.033 | | |
| Supportive Services for Veterans Families | 64.033 | SCCVFP | <u>249,257</u> |
| Total U.S. Department of Veteran’s Affairs | | | <u>3,051,343</u> |
| U.S. Department of Health & Human Services: | | | |
| Passed through the County of Alameda | | | |
| Temporary Assistance for Needed Families | 93.558 | C-12485 | 405,984 |
| Passed through the County of Alameda | | | |
| Temporary Assistance for Needed Families | 93.558 | C-12231 | 279,230 |
| Passed through the County of Alameda | | | |
| Temporary Assistance for Needed Families | 93.558 | C-11161 | 151,163 |
| Passed through the County of Alameda | | | |
| Temporary Assistance for Needed Families | 93.558 | C-12937 | <u>12,500</u> |
| Total U.S. Department of Health & Human Services | | | <u>848,877</u> |
| U.S. Department of Homeland Security: | | | |
| Federal Emergency Management Agency, ARRA | 97.024 | Phase 32 | <u>42,000</u> |
| Total U.S. Department of Homeland Security | | | <u>42,000</u> |
| Total Expenditures of Federal Awards | | | <u>11,447,782</u> |
| State Awards: | | | |
| CA Department of Mental Health | | | |
| Passed through the County of Alameda | | | |
| Behavior Health Care – Greater Hope | | BHSVC900216 | 994,211 |
| Behavior Health Care – STAY | | BHSVC900216 | 389,525 |
| Behavior Health Care – Wellness Connection | | BHSVC900216 | 554,041 |
| Behavior Health Care – HCOT | | BHSVC900216 | 90,000 |
| Behavior Health Care – OPRI Grant | | BHSVC900216 | <u>16,117</u> |
| Total CA Department of Mental Health | | | <u>2,043,894</u> |

ABODE SERVICES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2015

State Awards (Continued):

| | | |
|---|---------|-----------------------------|
| CA Department of Social Services | | |
| Passed through the County of Alameda | | |
| Transitional Housing Program – Plus | PIPLUS | \$ 851,010 |
| CAPIT Grant | C-12397 | 69,384 |
| Medi-Cal/CalFresh Outreach and Enrollment | C-12728 | 97,736 |
| CalWORKS Support Services | C-12937 | <u>12,500</u> |
| Total CA Department of Social Services | | <u>1,030,630</u> |
| Total Expenditures of State Awards | | <u>3,074,524</u> |
| Total Expenditures of Federal and State Awards | | <u>\$ 14,522,306</u> |

ABODE SERVICES

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2015

Note A BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Abode Services and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note B LOANS OUTSTANDING:

Abode Services had the following loan balances outstanding at June 30, 2015 and June 30, 2014, respectively. The loan balances are included in the schedule of expenditures of federal awards.

| Cluster/Program Title | Federal CFDA Number | Amounts Outstanding |
|-------------------------------------|---------------------------|------------------------|
| Supportive Housing Program | 14.235 | \$ 178,363 |
| Home Investment Partnership Program | 14.239 | 1,117,000 |
| Community Development Block Grant | 14.218 | 286,000 |
| Federal Emergency Shelter Grant | 14.231 | <u>32,000</u> |
| Total Federal loans outstanding | | <u>\$ 1,613,363</u> |

Note C SUB-RECIPIENTS OF GRANT AWARDS:

Federal funds passed through to sub-recipients for the year ended June 30, 2015 were as follows:

| Cluster/Program Title | Federal CFDA Number | June 30, 2015 |
|--|---------------------------|-------------------|
| Department of Veteran's Affairs: | | |
| Supportive Services for Veterans Families - DIGNITY | 64.033 | \$ 188,654 |
| Supportive Services for Veterans Families - Lifelong | 64.033 | 149,431 |
| Supportive Services for Veterans Families – Bay Area | 64.033 | 25,000 |
| Supportive Services for Veterans Families - BFWC | 64.033 | <u>80,652</u> |
| Total Federal sub-recipients | | <u>\$ 443,737</u> |



**INDEPENDENT AUDITORS' 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***

The Board of Directors
Abode Services

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 Abode Services, which comprise the statement of financial position as of June 30, 2015 and June 30, 2014, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Abode Services' 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 Abode Services' internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Abode Services' 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.

A handwritten signature in cursive script that reads "Riva Accountancy Corporation".

Certified Public Accountants

San Francisco, California
December 16, 2015



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

The Board of Directors
Abode Services

Report on Compliance for Each Major Federal Program

We have audited Abode Services' 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 Abode Services' major federal programs for the year ended June 30, 2015. Abode Services' 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, regulation, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Abode Services' 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 Abode Services' 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 Abode Services' compliance.

Opinion on Each Major Federal Program

In our opinion, Abode Services 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.

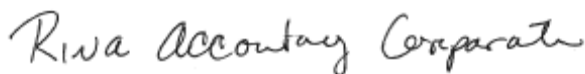
Report on Internal Control Over Compliance

Management of Abode Services 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 Abode Services' 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 Abode Services' 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.



Certified Public Accountants

San Francisco, California
December 16, 2015

ABODE SERVICES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2015

SUMMARY OF AUDITORS' RESULTS:

- 1) The auditors' report expresses an unmodified opinion on the financial statement of Abode Services.
- 2) No significant deficiencies relating to the audit of the financial statements were reported in the 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.
- 3) No instances of noncompliance material to the financial statements of Abode Services were disclosed during the audit.
- 4) No significant deficiencies relating to the audit of the major federal award program are reported in the Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.
- 5) The auditors' report on compliance for the major federal award programs for Abode Services expresses an unmodified opinion.
- 6) There are no audit findings relative to the major federal award programs for Abode Services reported in this schedule.
- 7) The following programs were tested as major federal award programs:
 - Federal Agency: Department of Housing and Urban Development
CFDA: 14.218
Program Title: CDBG – Community Development Block Grants
 - Federal Agency: Department of Veteran's Affairs
CFDA: 64.033
Program Title: SSVF – Supportive Service's for Veteran's Families

ABODE SERVICES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2015

SUMMARY OF AUDITORS' RESULTS (Continued):

In addition, the following programs were identified as Type A programs however they were not audited in the current year as they were audited in one of the prior two years and are considered to be low risk.

Federal Agency: Department of Housing and Urban Development
CFDA: 14.235
Program Title: SHP – Supportive Housing Program

Federal Agency: Department of Housing and Urban Development
CFDA: 14.239
Program Title: HOME – Home Investment Partnerships

Federal Agency: Department of Housing and Urban Development
CFDA: 14.881
Program Title: MTW – Moving to Work Demonstration Program

Federal Agency: Department of Health and Human Services
CFDA: 93.558
Program Title: Temporary Assistance for Needed Families

Federal Agency: Department of Housing and Urban Development
CFDA: 14.231
Program Title: Federal Emergency Shelter Grant

8) The threshold for distinguishing Type A and B programs was \$343,433.

9) Abode Services qualified as a low risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT:

None.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT:

None.

ABODE SERVICES

SCHEDULE OF COUNTY OF ALAMEDA PROGRAMS

YEAR ENDED JUNE 30, 2015

| <u>Program Name:</u> | <u>Contract Number:</u> | <u>Exhibit Number:</u> | <u>Contract Period:</u> | <u>Contract Amount:</u> |
|--|-------------------------|------------------------|-------------------------|-------------------------|
| Employment Services Department | 900216 | 12096 | 7/01/2014-6/30/2015 | \$ 177,138 |
| Employment Services Department | 900216 | 12485 | 7/01/2014-6/30/2015 | 405,984 |
| Employment Services Department | 900216 | 12095 | 7/01/2014-6/30/2015 | 150,443 |
| Employment Services Department | 900216 | 12231 | 7/01/2014-10/31/2015 | 279,230 |
| SSA-Workforce & Benefits Administration | 900216 | 12937 | 7/01/2014-6/30/2015 | 25,000 |
| Housing and Community Dev. | Winter Relief | 11015 | 11/15/2014-6/30/2015 | 35,130 |
| Housing and Community Dev. | RISE | 9249 | 11/01/2013-10/31/2014 | 16,387 |
| Housing and Community Dev. | RISE | 10778 | 11/01/2014-10/31/2015 | 45,598 |
| Housing and Community Dev. | McKinney-Home | 9845 | 3/01/2014-8/31/2015 | 166,538 |
| Housing and Community Dev. | McKinney-SHP | 9845 | 3/01/2014-8/31/2015 | 573,104 |
| Housing and Community Dev. | McKinney-SHP | 11369 | 3/01/2015-8/31/2016 | 271,464 |
| Housing and Community Dev. | Shelter Plus Care | 9825 | 2/01/2014-1/31/2015 | 155,394 |
| Housing and Community Dev. | Shelter Plus Care | 11383 | 2/01/2015-1/31/2016 | 110,138 |
| Housing and Community Dev. | BridgeWay Ops | 9840 | 4/01/2014-3/31/2015 | 29,751 |
| Housing and Community Dev. | BridgeWay Ops | 9840 | 4/01/2015-3/31/2016 | 7,399 |
| Housing and Community Dev. | FRHP-Pilot | 7929 | 7/01/2012-10/31/2014 | 88,464 |
| Housing and Community Dev. | PRCS | 7771 | 7/01/2012-6/30/2015 | 270,040 |
| Housing and Community Dev. | AC Impact | 12062 | 7/01/2014-6/30/2015 | 50,000 |
| Housing and Community Dev. | WORKS HSP | 11161 | 7/01/2014-6/30/2015 | 151,163 |
| SSA-Children & Family Services Dev. | THP+ | NA | 7/01/2014-6/30/2015 | 851,010 |
| SSA-Adult Aging and Medi-Cal Services | 900216 | 12728 | 10/1/2014-9/30/2015 | 97,736 |
| Behavioral Health Care Services Agency . | 900216 | GreateHOPE | 7/01/2014-6/30/2015 | 994,210 |
| Behavioral Health Care Services Agency . | 900216 | STAY | 7/01/2014-6/30/2015 | 389,525 |
| Behavioral Health Care Services Agency. | 900216 | Wellness | 7/01/2014-6/30/2015 | 554,041 |
| Behavioral Health Care Services Agency. | 900216 | Outreach | 7/01/2014-6/30/2015 | 90,000 |
| Behavioral Health Care Services Agency. | 900216 | OPRI | 7/01/2014-6/30/2015 | 16,117 |
| CAPIT | 900216 | 12397 | 7/01/2014-6/30/2015 | <u>69,384</u> |

Total **\$ 6,070,388**