



ADAIR & EVANS

an Accountancy Corporation

Tulare Office:

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David T. Eddy, CPA
Tim A. Dodson, CPA
John M. Oppedyk, CPA
Kathy L. Hamada, CPA
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Garry W. Riezebos, CPA
Michael J. Semas, CPA
Amy Deschenes, CPA
Donn K. Doss, CPA

Porterville Office:

Janis M. Cotton, CPA

Consultants:

Paul E. Klippenstein

March 8, 2018

Central California Family Crisis Center, Inc.
211 North Main Street
Porterville, California 93257

To the Board of Directors,

In planning and performing our audit of the financial statements of Central California Family Crisis Center, Inc. ("Center") as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the Center's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal controls

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies in internal control or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant and material weaknesses.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. We believe the following deficiencies constitute significant deficiencies in internal control and material weaknesses.

Management and accounting staff need to become knowledgeable about their obligations for collecting, reporting, and remitting sales tax on gross proceeds from the Thrift Store.

Accounting staff need to know what the Center's policy is, and adhere to it, on recording the purchase of property, plant and equipment.

Central California Family Crisis Center, Inc.
March 8, 2018

This communication is intended solely for the information and use of management, the Board of Directors of the Central California Family Crisis Center Inc. It is not intended to be and should not be used by anyone other than these specified parties.

Adair & Evans

ADAIR & EVANS
Certified Public Accountants

**Central California Family
Crisis Center, Inc.**
(A Not-For-Profit Organization)
Audited Financial Statements
(As Reissued)
June 30, 2017

Central California Family Crisis Center, Inc.
(A Not-For-Profit Organization)
Audited Financial Statements
(As Reissued)
June 30, 2017

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Central California Family Crisis Center, Inc.
Porterville, California

Report on the Financial Statements

We have audited the accompanying statement of financial position of Central California Family Crisis Center, Inc. (a not-for-profit organization) as of June 30, 2017, and the related statement 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 U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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.

Other Matters

We previously issued a qualified opinion, dated March 7, 2018 based on the fact that the Organization did not have an opinion letter from the California Department of Tax and Fee Administration stating that it was exempt from payment of state, local and district sales and use taxes. Subsequent to the date of the qualified opinion, the Organization received a letter from the California Department of Tax and Fee Administration stating that they were exempt. Therefore, we are issuing a revised Independent Auditors' Report with an unqualified opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Central California Family Crisis Center, as of June 30, 2017, and the results of its activities, its functional expenses, and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

Adam F. Evans

Porterville, California
April 23, 2018

Central California Family Crisis Center

(A Not-For-Profit Organization)

Statement of Financial Position

(As Reissued)

June 30, 2017

ASSETS

| | <u>2017</u> |
|----------------------------------|----------------------------|
| Current Assets | |
| Cash & Cash Equivalents | \$ 264,097 |
| Grants Receivable | 173,914 |
| Accounts Receivable | 14,491 |
| Total Current Assets | <u>452,502</u> |
| Property, Plant & Equipment, Net | <u>1,064,253</u> |
| Total Assets | <u><u>\$ 1,516,755</u></u> |

LIABILITIES AND NET ASSETS

| | <u>2017</u> |
|----------------------------------|----------------------------|
| Current Liabilities | |
| Accounts Payable | \$ 3,033 |
| Compensated Absences | 20,366 |
| Total Current Liabilities | <u>23,399</u> |
| Net Assets | |
| Unrestricted | 1,490,618 |
| Unrestricted - Board Designated | 2,738 |
| Total Unrestricted | <u>1,493,356</u> |
| Total Net Assets | <u>1,493,356</u> |
| Total Liabilities and Net Assets | <u><u>\$ 1,516,755</u></u> |

Central California Family Crisis Center

(A Not-For-Profit Organization)

Statement of Activities

(As Reissued)

For the Year Ended June 30, 2017

| | <u>2017</u> |
|--|-------------------------|
| Changes in Unrestricted Net Assets | |
| Support | |
| Contributions | \$ 559,503 |
| Indirect Support | 13,960 |
| Revenues | |
| Thrift Shop Sales | 221,105 |
| Program Service Fees | 250,336 |
| Federal, State and Other Program Grants | 855,581 |
| Gain (Loss) on Disposal of Assets | 847 |
| Interest & Dividends | 258 |
| Other Revenues | 3,176 |
| Total Support and Revenues | <u>1,904,766</u> |
| Prior Year Net Assets Released from Restrictions | <u>14,108</u> |
| | 1,918,874 |
| Expenses and Losses | |
| Program Services | 1,098,832 |
| Supporting Services: Management & General | 355,202 |
| Total Expenses and Losses | <u>1,454,034</u> |
| Changes in Unrestricted Net Assets | 464,840 |
| Changes in Temporarily Restricted Net Assets | |
| Net Assets Released from Restrictions | <u>(14,108)</u> |
| Changes in Temporarily Restricted Net Assets | <u>(14,108)</u> |
| Change in Net Assets | 450,732 |
| Net Assets, Beginning of Year | <u>1,042,624</u> |
| Net Assets, End of Year | <u>\$ 1,493,356</u> |

See independent auditors' report and accompanying notes

Central California Family Crisis Center

(A Not-For-Profit Organization)

Statements of Cash Flows

(As Reissued)

For the Year Ended June 30, 2017

| | <u>2017</u> |
|---|-------------------|
| Cash flows from operating activities | |
| Change in net assets | \$ 450,732 |
| Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities | |
| Depreciation Expense | 27,270 |
| (Gain) Loss on Disposal of Assets | (847) |
| Contribution of Property, Plant & Equipment | (465,000) |
| Decrease (increase) in operating assets | |
| Receivables | 61,068 |
| Increase (decrease) in operating liabilities | |
| Accounts payable | 448 |
| Compensated Absences | <u>(51,849)</u> |
| Net cash provided (used) by operating activities | <u>21,822</u> |
| Cash flows from investing activities | |
| Purchase of property, plant & equipment | <u>(10,426)</u> |
| Net cash provided (used) by investing activities | (10,426) |
| Cash flows from financing activities | |
| | <u>0</u> |
| Net increase (decrease) in cash | 11,396 |
| Cash and cash equivalents, beginning of year | <u>252,701</u> |
| Cash and cash equivalents, end of year | <u>\$ 264,097</u> |
| Supplementary Disclosures: | |
| Cash paid for interest | \$ 0 |

See independent auditors' report and accompanying notes

Central California Family Crisis Center
(A Not-For-Profit Organization)
Statement of Functional Expenses
(As Reissued)
For the Year Ended June 30, 2017

| | Program Services | | | | | | | | | | | Total 2017 | | |
|-------------------------|-------------------|---------------|----------------|------------------------------------|-------------------|--------------------|---------------------|-----------------|-----------------|-----------------------|-------------------|---------------|------------------------------|------------------------------|
| | Cal OES Grants | ESG Grants | FTSS Grants | Differential Response Grants | HUD PSH Grants | HUD RETH Grants | Tulare Co Grants | Other Grants | Thrift Store | Batterer's Program | Other Programs | | Total Program Services | Management and General |
| Salaries | \$ 292,316 | \$ 37,846 | \$ 31,452 | \$ 62,500 | \$ 26,029 | \$ 26,212 | \$ 95,169 | \$ 24,316 | \$ 114,430 | \$ 52,185 | \$ 19,588 | \$ 782,043 | \$ 225,256 | \$ 1,007,299 |
| Employee Benefits | 54,385 | 8,519 | 3,280 | 8,346 | 2,746 | 5,014 | 9,289 | 3,337 | 19,480 | 6,120 | 2,263 | 122,959 | 17,739 | 140,698 |
| Conference & Training | 651 | 0 | 55 | 55 | 0 | 0 | 110 | 592 | 0 | 0 | 260 | 1,723 | 2,688 | 4,391 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,270 |
| Food | 9,763 | 1,301 | 0 | 0 | 0 | 100 | 0 | 440 | 1,845 | 0 | 0 | 0 | 0 | 27,270 |
| Program | 0 | 0 | 384 | 0 | 0 | 0 | 0 | 0 | 0 | 1,865 | 1,158 | 0 | 0 | 7,898 |
| Insurance | 9,500 | 0 | 500 | 500 | 0 | 0 | 938 | 0 | 2,826 | 0 | 0 | 15,687 | 562 | 11,604 |
| Repairs & Maintenance | 10,419 | 4,687 | 0 | 79 | 0 | 0 | 500 | 0 | 6,240 | 0 | 0 | 13,324 | 2,178 | 16,249 |
| Occupancy | 41,644 | 0 | 0 | 79 | 0 | 0 | 629 | 80 | 7 | 0 | 0 | 60,339 | 11,173 | 15,502 |
| Postage | 293 | 42 | 737 | 738 | 7,009 | 3,420 | 12 | 0 | 6,240 | 6 | 0 | 318 | 542 | 71,712 |
| Professional Fees | 5,025 | 0 | 0 | 0 | 0 | 0 | 785 | 0 | 0 | 0 | 0 | 6,810 | 542 | 850 |
| Taxes | 0 | 0 | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,996 | 17,806 |
| Printing | 0 | 0 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,077 | 10,077 |
| Non-capitalized Assets | 6,112 | 0 | 0 | 166 | 0 | 0 | 460 | 0 | 0 | 0 | 0 | 6,801 | 8,495 | 10,077 |
| Advertising | 1,622 | 3,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,622 | 8,495 | 15,296 |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,988 | 15,296 |
| Telephone | 16,263 | 1,451 | 1,106 | 769 | 0 | 0 | 860 | 0 | 1,847 | 0 | 0 | 22,295 | 4,409 | 20,610 |
| Transportation & Travel | 12,861 | 0 | 120 | 240 | 0 | 0 | 1,620 | 469 | 1,357 | 0 | 0 | 16,667 | 1,663 | 18,448 |
| Youth Summit | 8,671 | 472 | 1,507 | 3,341 | 12 | 27 | 4,436 | 675 | 0 | 616 | 192 | 20,049 | 1,781 | 23,959 |
| Fundraising Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,323 | 18,448 |
| Other Expenses | 1,799 | 0 | 0 | 0 | 0 | 0 | 0 | 567 | 108 | 3,070 | 38 | 0 | 148 | 24,372 |
| | \$ 471,434 | \$ 57,318 | \$ 39,804 | \$ 77,955 | \$ 36,882 | \$ 34,773 | \$ 114,788 | \$ 30,476 | \$ 148,140 | \$ 63,863 | \$ 23,499 | \$ 1,098,832 | \$ 356,202 | \$ 1,454,034 |

Central California Family Crisis Center, Inc.

(A Not-For-Profit Organization)

Notes to the Audited Financial Statements

June 30, 2017

NOTE 1 - Summary of Significant Accounting Policies

Nature of Activities - The Central California Family Crisis Center, Inc. (the "Center"), a Not-For-Profit Organization, was organized on July 14, 1977. The Center provides shelter, meals, clothing and counseling for women and children who are victims of domestic violence, housing crisis, or poverty. Revenues are derived principally from the Center's programs, grants, and contributions.

The Center also operates a thrift store, Treasurers, which sells donated items to the general public. In addition, items in the thrift store are given to shelter occupants to assist them with clothing and other personal items, and with items needed when they transition out of the shelter to permanent housing.

Basis of Accounting - The organization prepares its financial statements on the accrual basis of accounting where income is reported when earned and expenses are reported as incurred.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect 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.

Cash & Cash Equivalents - For financial statement purposes, the Center considers all cash held on hand and in checking, savings, or certificates of deposit to be cash & cash equivalents.

Grants Receivable - Grants receivable are stated at the amount the Center expects to collect from balances outstanding at year end. Based on management's assessment of the outstanding balances, they have concluded that no allowance for doubtful accounts is necessary.

Accounts Receivable - Accounts receivable consist of amounts due from participants in the Center's batterers' program. Accounts determined to be uncollectible are directly written off from this account.

Financial Instruments - The Association's financial instruments are cash and cash equivalents, accounts receivable, and accounts payable. The recorded values of cash and cash equivalents, accounts receivable, and accounts payable approximate their fair values based on their short-term nature.

Concentrations of Credit Risk - Financial instruments that potentially subject the Center to concentrations of credit risk consist primarily of cash and cash equivalents and accounts receivable. The Center places its cash and cash equivalents with high quality financial institutions and limits the amount of credit exposure with any one institution.

Furniture, Fixtures and Equipment - Furniture, fixtures, and equipment which the Center has purchased are carried at historical cost. Furniture, fixtures, and equipment which have been contributed to the Center are carried at fair value at the date contributed. The cost of furniture, fixtures, and equipment are charged against income using the straight-line method of depreciation based upon the estimated useful lives of the assets, generally estimated as follows: Buildings 10-40 years, Vehicles and Equipment 5-10 years. Repairs and maintenance, which are considered betterments and do not extend the useful life of property and equipment, are charged to expense as incurred.

Central California Family Crisis Center, Inc.

(A Not-For-Profit Organization)

Notes to the Audited Financial Statements

June 30, 2017

NOTE 1 - Summary of Significant Accounting Policies

Revenue Recognition – Grant revenue is earned when expended and is reported as an increase in the unrestricted class of net assets. Service fees are recognized in the period in which the services are rendered. Deferred revenue is recorded to the extent that it has not been earned.

Accounting for Contributions – Generally accepted accounting principles require that the Center present information about its financial position and activities in three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

The Center reports contributions as restricted if they are received with donor stipulations that limit the use of the donated asset. When a donor-imposed restriction expires, that is, when the time restriction ends or the purpose restriction is accomplished, then temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. When restrictions on contributions are satisfied in the same period as the receipt of the contribution, the Center reports both the contribution revenue and the related expense in unrestricted net assets.

Compensated Absences – Accumulated unpaid employee vacation benefits are recognized as liabilities of the Center. Accumulated employee sick leave benefits are not recognized as liabilities since payment of such benefits is not probable. Sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Functional Allocation of Expenses – The cost of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and support services benefitted.

Income Tax Status - The Center is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. There were no activities subject to income tax during the fiscal year ended June 30, 2017.

Subsequent Events - Subsequent events have been evaluated through March 7, 2018, which is the date the financial statements were available to be issued.

Reissuing of The Independent Auditors' Report - Subsequent to the original Independent Auditors' Report of March 7, 2018 the Organization received notification from the California Department of Tax and Fee Administration that it has met all of the requirements of Revenue and Taxation code section 6375 and is therefore exempt from payment of state, local and district sales and use taxes. Because of this exemption letter, the previously issued qualified opinion has been changed to an unqualified opinion and the Independent Auditors' Report has been reissued on April 23, 2018. Audit procedures applied subsequent to the original audit report date were limited solely to the revised financial information obtained from the California Department of Tax and Fee Administration.

Central California Family Crisis Center, Inc.

(A Not-For-Profit Organization)

Notes to the Audited Financial Statements

June 30, 2017

NOTE 2 – Cash & Cash Equivalents

The Center maintains its demand deposit accounts with a local banking institution and these funds are covered by FDIC insurance up to \$250,000. Cash balances on deposit at June 30, 2017 were over the FDIC insurance limit by \$24,125.

The Center's cash & cash equivalents are classified as follows at June 30, 2017:

| | | |
|---------------------------------|----|----------------|
| Petty Cash | \$ | 200 |
| Demand Deposit Accounts | | 81,512 |
| Savings Accounts | | 128,483 |
| Certificates of Deposit | | 50,000 |
| Krase Trust Account | | 1,312 |
| Undeposited Funds | | <u>2,590</u> |
| Total Cash and Cash Equivalents | \$ | <u>264,097</u> |

NOTE 3 – Grants Receivable

The Center's grants receivable consists of the following at June 30, 2017:

| | | |
|---|----|----------------|
| Tulare County | \$ | 31,346 |
| Emergency Solutions Grant Program | | 29,175 |
| California Office of Emergency Services | | 102,393 |
| Housing and Urban Development | | <u>11,000</u> |
| Total Grants Receivable | \$ | <u>173,914</u> |

NOTE 4 – Property, Plant & Equipment

The Center's property, plant & equipment consists of the following at June 30, 2017:

| | June 30, 2016 | Additions | Deletions | June 30, 2017 |
|-----------------------------------|-------------------|-------------------|-----------------|---------------------|
| Land | \$ 386,661 | \$ 68,608 | \$ 0 | \$ 455,269 |
| Buildings | 462,742 | 405,415 | 4,900 | 863,257 |
| Vehicles | 54,089 | 0 | 0 | 54,089 |
| Furniture and Fixtures | 14,541 | 11,115 | 0 | 25,656 |
| Construction in Progress | <u>4,723</u> | <u>0</u> | <u>4,723</u> | <u>0</u> |
| Total Cost | 922,756 | 485,138 | 9,623 | 1,398,271 |
| Less: Accumulated Depreciation | <u>(307,506)</u> | <u>(27,270)</u> | <u>(758)</u> | <u>(334,018)</u> |
| Total Property, Plant & Equipment | \$ <u>615,250</u> | \$ <u>457,868</u> | \$ <u>8,865</u> | \$ <u>1,064,253</u> |

Depreciation expense for the year ended June 30, 2017 was \$27,270.

Central California Family Crisis Center, Inc.
(A Not-For-Profit Organization)
Notes to the Audited Financial Statements
June 30, 2017

NOTE 5 – Board Designated Unrestricted Net Assets

The Board of Directors has designated net assets of \$2,738 to the Central California Youth Summit.

NOTE 6 - Related Party Transactions

A relative of one board member was paid \$7,000 to update the Center's website and social media pages during the fiscal year ending June 30, 2017.



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Consultants:

Paul E. Klippenstein

March 7, 2018

Central California Family Crisis Center, Inc.
211 North Main Street
Porterville, California 93257

To the Board of Directors:

We have audited the financial statements of the activities of Central California Family Crisis Center, Inc. (The "Center") for the year ended June 30, 2017 and have issued our report thereon dated March 7, 2018. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 12, 2017, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

We performed the audit according to the planned scope and timing as discussed in our engagement letter.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Central California Family Crisis Center, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2017. We noted no transactions entered into by the Center during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

As stated in our engagement letter, you are responsible for all management decisions and functions; for designating an individual with suitable skill, knowledge, and experience to oversee our financial statement preparation services and any other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

The proposed journal entry made as a result of our audit is attached to this report.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 7, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Center's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

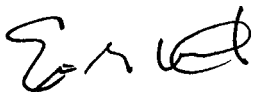
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Center's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Central California Family Crisis Center, Inc.
March 7, 2018
Page Three

This information is intended solely for the use of the Board of Directors and management of Central California Family Crisis Center, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

ADAIR & EVANS



Eric M. White
Certified Public Accountant

CENTRAL CALIFORNIA FAMILY CRISIS CENTER
 ADJUSTING JOURNAL ENTRIES
 6/30/2017

| <u>DESCRIPTION</u> | <u>DETAIL</u> | <u>DR.</u> | <u>CR.</u> |
|--|---------------|--------------------|--------------------|
| 1 To reclass 2/8/17 purchase of Cardinal door for office, per detail. BUILDINGS ADMIN OFFICE - BUILDING UPGRADE | | 4,300.00 | 4,300.00 |
| 2 To reclass 12/8/16 purchase of Wolf range for shelter, per detail. FURNITURE & FIXTURES CONSTRUCTION IN PROGRESS | | 11,114.36 | 11,114.36 |
| 3 To reclass 6/21/17 refund from Lowes on purchase of Goodman A/C placed in service 6/9/16, per detail. CONSTRUCTION IN PROGRESS ACCUM. DEPR. - BUILDINGS GAIN (LOSS) ON SALE BUILDINGS | | 4,989.00 758.33 | 847.33 4,900.00 |
| 4 To reclass 6/30/16 kitchen remodel, placed in service 12/8/16, per detail. BUILDINGS CONSTRUCTION IN PROGRESS | | 4,723.22 | 4,723.22 |
| 5 To adjust accumulated depreciation to 6/30/17 detail. DEPRECIATION EXPENSE ACCUM. DEPR. - BUILDINGS ACCUM. DEPR. - FURNITURE & FIXTURES | | 9,501.35 | 8,575.08 926.27 |
| 6 To reclass 6/30/16 temporarily restricted net assets, restrictions lifted 6/30/17, per detail. TEMPORARILY RESTRICTED UNRESTRICTED NET ASSETS | | 14,107.72 | 14,107.72 |