



**COMMUNITY CATALYSTS OF CALIFORNIA  
AND AFFILIATE**

**Consolidated Financial Statements  
and Supplemental Information**

*Years Ended December 31, 2015 and 2014*



**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE**  
**Consolidated Financial Statements and Supplemental Information**  
Years Ended December 31, 2015 and 2014

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## Independent Auditors' Report

To the Board of Directors  
Community Catalysts of California and Affiliate  
San Diego, California

We have audited the accompanying consolidated financial statements of Community Catalysts of California and Affiliate (California Not-For-Profit Public Benefit Corporations), which comprise the consolidated statements of financial position as of December 31, 2015 and 2014, and the related consolidated statements of activities, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated financial statements based on our audits. We conducted our audits 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Catalysts of California and Affiliate as of December 31, 2015 and 2014, and the changes in their net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

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## **Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information in Schedules I – IV is presented for purposes of additional analysis of the consolidated financial statements and it is not a required part of the consolidated 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 consolidated financial statements. The consolidating information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and accounting and other records used to prepare the consolidated financials statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*AKT LLP*

San Diego, California  
May 27, 2016

**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE**  
**Consolidated Statements of Financial Position**  
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 1,112,367	\$ 700,930
Investments	1,945,161	1,942,137
Accounts receivable, net of allowance for doubtful accounts of \$24,000 for 2015 and 2014	1,216,990	998,393
Prepaid expenses	<u>77,927</u>	<u>80,494</u>
Total Current Assets	4,352,445	3,721,954
Property and Equipment, net of accumulated depreciation	48,245	428,498
Deposits	<u>158,465</u>	<u>151,492</u>
Total Assets	<u>\$ 4,559,155</u>	<u>\$ 4,301,944</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Accounts payable	\$ 110,292	\$ 117,267
Current portion of long-term debt	-	9,336
Accrued payroll and payroll taxes	612,789	587,721
Accrued expenses	<u>325,231</u>	<u>326,579</u>
Total Current Liabilities	1,048,312	1,040,903
Long-term Debt, net of current portion	<u>-</u>	<u>286,358</u>
Total Liabilities	1,048,312	1,327,261
Net Assets - Unrestricted	<u>3,510,843</u>	<u>2,974,683</u>
Total Liabilities and Net Assets	<u>\$ 4,559,155</u>	<u>\$ 4,301,944</u>

**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE****Consolidated Statements of Activities**

Years Ended December 31, 2015 and 2014

	2015	2014
Unrestricted Revenue and Support:		
Consumer services revenue	\$ 8,937,630	\$ 9,168,400
Grants:		
Veteran's Community Services	2,577,779	2,109,479
RCRC Licensed Residential Facility	-	2,000
Interest and investment income (loss)	(39,468)	55,424
Contributions	13,636	21,922
Other income	1,510	96,413
Total Unrestricted Revenue and Support	<u>11,491,087</u>	<u>11,453,638</u>
Expenses:		
Payroll related:		
Salaries	6,871,059	6,380,393
Insurance - health	647,646	400,972
Payroll taxes	571,056	530,662
Insurance - workers' compensation	275,652	307,031
Retirement plan contributions	67,161	24,933
Insurance - other	55,265	39,567
Employee benefits - other	25,926	26,613
	<u>8,513,765</u>	<u>7,710,171</u>
Non-payroll related:		
Consumer	567,471	807,478
Rent	384,188	342,429
Travel	329,083	324,017
Purchased services	230,860	178,811
Office	177,125	112,823
Equipment lease	127,961	108,015
Telephone	126,986	115,513
Insurance - general	89,583	77,707
Maintenance and repairs	71,447	72,911
Seminars and training	51,569	38,035
Utilities	50,349	52,101
Professional fees - other	40,228	39,300
Depreciation	30,185	39,622
Program supplies	29,020	20,734
Dues and subscriptions	26,690	21,122
Bank charges	21,333	15,016
Bad debts	15,459	16,499
Outreach and events	12,054	6,295
Professional fees - legal	10,509	26,739
Loss on disposal of property and equipment	9,650	-
Personnel recruitment	9,632	10,804
Interest	8,513	23,435
Professional fees - consumer	7,473	13,360
Professional fees - screening	7,119	13,219
Other	6,675	8,493
	<u>2,441,162</u>	<u>2,484,478</u>
Total Expenses	<u>10,954,927</u>	<u>10,194,649</u>
Increase in Net Assets	536,160	1,258,989
Net Assets, beginning	<u>2,974,683</u>	<u>1,715,694</u>
Net Assets, ending	<u>\$ 3,510,843</u>	<u>\$ 2,974,683</u>

See accompanying notes to consolidated financial statements.

**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE**  
**Consolidated Statements of Cash Flows**  
Years Ended December 31, 2015 and 2014

	2015	2014
Cash Flows from Operating Activities:		
Increase in net assets	\$ 536,160	\$ 1,258,989
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	30,185	39,622
Loss on disposal of property and equipment	9,650	-
Unrealized loss on investments	101,572	16,013
Changes in operating assets and liabilities:		
Accounts receivable, net	(218,597)	(54,273)
Prepaid expenses	2,567	23,491
Accounts payable	(6,975)	924
Accrued payroll and payroll taxes	25,068	46,869
Accrued expenses	(1,348)	(18,155)
	478,282	1,313,480
Net Cash Provided by Operating Activities	478,282	1,313,480
Cash Flows from Investing Activities:		
Purchases of investments	(542,870)	(1,332,670)
Proceeds from sale of investments	438,274	126,357
Purchases of property and equipment	(11,632)	(36,235)
Proceeds from sale of property and equipment	352,050	-
Change in deposits	(6,973)	13,324
	228,849	(1,229,224)
Net Cash Provided (Used) by Investing Activities	228,849	(1,229,224)
Cash Flows from Financing Activities:		
Payments on long-term debt	(295,694)	(11,143)
	411,437	73,113
Net Increase in Cash and Cash Equivalents	411,437	73,113
Cash and Cash Equivalents, beginning	700,930	627,817
Cash and Cash Equivalents, ending	\$ 1,112,367	\$ 700,930
Supplemental Disclosures of Cash Flow Information:		
Interest paid	\$ 8,513	\$ 23,435

## COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE

### Notes to Consolidated Financial Statements

Years Ended December 31, 2015 and 2014

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#### Note 1 - Organization and Summary of Significant Accounting Policies

##### Nature of Activities

Community Catalysts of California is a California Not-For-Profit Public Benefit Corporation providing individuals with disabilities and special needs advocacy, services, programs and other means necessary to improve their quality of life and to enable them to seek and achieve self-sufficiency within and integrate into the community; and to provide assistance to Veterans with housing, identifying and accessing benefits and resources for which they are eligible, meeting their career and/or educational goals and other aspects of their life to ensure a successful transition into civilian life.

The consolidated financial statements include the accounts of Community Catalysts Housing Alliance (Housing Alliance), a California Not-For-Profit Public Benefit Corporation. The Housing Alliance was created to enhance, preserve, develop, and administer housing that is affordable to low and moderate income individuals and families. However, due to low funding, the Housing Alliance has suspended operations until it is more financially stable.

##### Principles of Consolidation

The consolidated financial statements include the accounts of Community Catalysts of California and Community Catalysts Housing Alliance (collectively referred to as the Organization). All significant intercompany accounts and transactions have been eliminated.

##### Financial Statement Presentation

The Organization reports information regarding its consolidated financial position and activities according to the three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

- Unrestricted net assets represent expendable funds available for operations, which are not otherwise limited by donor restrictions.
- Temporarily restricted net assets consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds.
- Permanently restricted net assets are subject to irrevocable donor restrictions requiring that the assets be maintained in perpetuity usually for the purpose of generating investment income to fund current operations.

The Organization had no temporarily or permanently restricted net assets during the years ended December 31, 2015 and 2014.

##### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

##### Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash and cash equivalents.

##### Investments

Investments are carried at market value, and realized and unrealized gains and losses are reflected in the change in net assets in the consolidated statements of activities.



## COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE

### Notes to Consolidated Financial Statements

Years Ended December 31, 2015 and 2014

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#### Note 1 - Organization and Summary of Significant Accounting Policies, continued

##### Accounts Receivable

The accounts receivable arise in the normal course of business. It is the policy of management to review the outstanding accounts receivable at year end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts.

##### Property and Equipment

Acquisitions of property and equipment of \$5,000 or more are capitalized. Property and equipment are recorded at cost for purchased assets and at fair market value at the time of donation for donated assets. Depreciation on property and equipment is provided using the straight-line method over the estimated useful lives of the assets ranging from two to 27.5 years. Amortization of leasehold improvements is provided using the straight-line method over the remaining term of the lease or the useful life of the improvement, whichever is shorter. Amortization of leasehold improvements is included in depreciation expense.

##### Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statements of activities as net assets released from restrictions.

##### Contributed Materials and Services

Contributed materials are recorded at their fair market value where an objective basis is available to measure their value. Such items are capitalized or charged to operations as appropriate. A substantial number of volunteers have donated significant amounts of their time in the Organization's programs. The services do not meet the criteria for recognition as a contribution and are, therefore, not reflected in the consolidated financial statements.

##### Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Organization may be subject to tax on income which is not related to its exempt purpose. For the years ended December 31, 2015 and 2014, no such unrelated business taxable income was reported and, therefore, no provision for income taxes has been made. The Organization is not a private foundation.

The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the consolidated financial statements related to uncertain tax positions.

##### Fair Value Measurements

The Organization defines fair value as the exchange price that would be received for an asset or paid for a liability in the principal or most advantageous market. The Organization applies fair value measurements to assets and liabilities that are required to be recorded at fair value under generally accepted accounting principles. Fair value measurement techniques maximize the use of observable inputs and minimize the use of unobservable inputs, and are categorized in a fair value hierarchy based on the transparency of inputs.

**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE**  
**Notes to Consolidated Financial Statements**  
Years Ended December 31, 2015 and 2014

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**Note 1 - Organization and Summary of Significant Accounting Policies, continued**

The three levels are defined as follows:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument.

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

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The carrying value of cash, receivables, and payables approximates fair value as of December 31, 2015 and 2014, due to the relative short maturities of these instruments.

Subsequent Events

The Organization has evaluated subsequent events through May 27, 2016, which is the date the consolidated financial statements were available to be issued.

**Note 2 - Concentration of Credit Risk**

The Organization maintains its cash in bank deposit accounts that are either insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor per institution. At December 31, 2015, the Organization had approximately \$1,072,000 that was exposed to uninsured deposit risk. The Organization has not experienced any losses in its bank deposit accounts and believes it is not exposed to any significant credit risk on cash.

**Note 3 – Investments**

All investments are categorized as Level 1, with fair value based upon quoted prices in active markets. The following is a schedule of investments at December 31, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Certificates of deposit - due within one year	\$ 213,214	\$ 213,107
Equities	300,197	-
Mutual funds:		
Equity funds	562,547	722,076
Bond funds	717,431	918,072
Alternative investment funds	101,293	88,882
Corporate bonds	50,479	-
	<u>\$ 1,945,161</u>	<u>\$ 1,942,137</u>

**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE**  
**Notes to Consolidated Financial Statements**  
Years Ended December 31, 2015 and 2014

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**Note 3 – Investments, continued**

Unrestricted investment return is included in the statements of activities as follows:

	<u>2015</u>	<u>2014</u>
Interest and dividends	\$ 94,326	\$ 78,146
Unrealized loss on investments	(101,572)	(16,013)
Realized loss on investments	(26,890)	(6,709)
	<u>\$ (34,136)</u>	<u>\$ 55,424</u>

**Note 4 - Property and Equipment**

Property and equipment consist of the following:

	<u>2015</u>	<u>2014</u>
Building and land	\$ -	\$ 465,000
Vehicles	173,798	227,060
Equipment and software	78,340	101,114
Leasehold improvements	12,875	44,383
Furniture and fixtures	<u>18,202</u>	<u>24,160</u>
	283,215	861,717
Less accumulated depreciation	<u>(234,970)</u>	<u>(433,219)</u>
	<u>\$ 48,245</u>	<u>\$ 428,498</u>

**Note 5 - Line of Credit**

The Organization has a \$200,000 line of credit, collateralized by a \$200,000 certificate of deposit. The line of credit bears interest at 3.10% and expires October 1, 2017. There was no outstanding balance for the years ended December 31, 2015 and 2014, respectively.

**Note 6 - Long-Term Debt**

Long-term debt consists of the following:

	<u>2015</u>	<u>2014</u>
Note payable to Bank of America N.A., payable in monthly installments of \$2,397 including interest at 6.75%, remaining principal plus interest due October 15, 2017, collateralized by real estate in Ukiah, California. Debt paid in April 2015.	\$ -	\$ 295,694
Current portion	-	(9,336)
	<u>\$ -</u>	<u>\$ 286,358</u>

## COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE

### Notes to Consolidated Financial Statements

Years Ended December 31, 2015 and 2014

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#### Note 7 - Third Party Reimbursements

The Organization depends significantly on revenue received from regional centers operating under Title 17 regulations of the Department of Developmental Services of the State of California (Department). Under the terms of the agreements, the Organization is classified as a vendor and submits monthly invoices for reimbursement, based on the participants' enrollment and activities according to the Department's funding policies. During the year ended December 31, 2015, approximately 77% of the Organization's total revenue was received from six of these regional centers. During the year ended December 31, 2014, approximately 80% of the Organization's total revenue was received from five of these regional centers. The accounts receivable due from these regional centers at December 31, 2015 and 2014 were \$802,738 and \$766,062, respectively. During the years ended December 31, 2015 and 2014, the Organization received an additional 1%, respectively, directly from the State of California Department of Rehabilitation (SCDR). The accounts receivable due from SCDR at December 31, 2015 and 2014 were \$10,032 and \$14,356, respectively. The Organization also received revenue from the Department of Veterans Affairs: Supportive Services for Veterans Families Program (SSVF). Approximately 22% and 19% of revenue came from SSVF during the years ended December 31, 2015 and 2014. The accounts receivable due from SSVF at December 31, 2015 and 2014 were \$382,216 and \$214,673, respectively.

#### Note 8 - Operating Lease Commitments

The Organization has entered into various operating lease agreements for its office locations. The office leases expire at various dates through August 2019 and require monthly payments of approximately \$31,673. Office locations are leased either short-term or month-to-month. The Organization also leases vehicles and equipment under operating leases which require monthly payments of approximately \$12,495. The leases expire at various dates through January 2020. At December 31, 2015, the aggregate minimum rental commitments under non-cancelable operating leases are as follows:

Year Ending December 31,	
2016	\$ 495,757
2017	360,595
2018	219,102
2019	61,274
2020	330
Thereafter	-
	<u>\$ 1,137,058</u>

#### Note 9 - Retirement Plans

The Organization has adopted a 403(b) employer contributory tax deferred annuity plan covering all employees who have met certain service requirements. For the year ended December 31, 2015, the Organizations matched 50% of employee elective deferrals, not to exceed 8% of the employee's salary. For the year ended December 31, 2014, the Organization matched 25% of employee elective deferrals not to exceed 6% of the employee's salary. The Organization contributed \$67,161 and \$24,933 for the years ended December 31, 2015 and 2014, respectively.

The Organization established a 457 deferred compensation plan in 2006 for the executive director. The Organization did not contribute to the plan for the years ended December 31, 2015 and 2014.

**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE**  
**Notes to Consolidated Financial Statements**  
Years Ended December 31, 2015 and 2014

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**Note 10 - Functional Allocation of Expenses**

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

	<u>2015</u>	<u>2014</u>
Program services - instruction, training, and placement	\$ 10,063,991	\$ 9,378,018
Administrative and general	890,509	816,338
Fundraising	427	293
	<u>\$ 10,954,927</u>	<u>\$ 10,194,649</u>

**Note 11 – Commitments and Contingencies**

Business Activities

From time to time, the Organization is subject to various litigation as a result of their activities. Management believes that the outcome of any such litigation will not have a material adverse effect on the Organization's financial position, changes in net assets, or liquidity.

**Note 12 – Reclassification**

Certain items in the 2014 financial statements have been reclassified to conform to current year classifications. Such reclassifications had no effect on previously reported change in net assets.

**SUPPLEMENTAL INFORMATION**

**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE**  
**Schedule I- Consolidating Statement of Financial Position**  
December 31, 2015

	<u>Community Catalysts of California</u>	<u>Community Catalysts Housing Alliance</u>	<u>Eliminating Entries</u>	<u>Consolidated Total</u>
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 1,112,367	\$ -	\$ -	\$ 1,112,367
Investments	1,945,161	-	-	1,945,161
Accounts receivable, net of allowance for doubtful accounts of \$24,000	1,216,990	-	-	1,216,990
Prepaid expenses	<u>77,927</u>	<u>-</u>	<u>-</u>	<u>77,927</u>
Total Current Assets	4,352,445	-	-	4,352,445
Property and Equipment, net	48,245	-	-	48,245
Deposits	<u>253,923</u>	<u>-</u>	<u>(95,458)</u>	<u>158,465</u>
Total Assets	<u>\$ 4,654,613</u>	<u>\$ -</u>	<u>\$ (95,458)</u>	<u>\$ 4,559,155</u>
<b>LIABILITIES AND NET ASSETS</b>				
Current Liabilities:				
Accounts payable	\$ 110,292	\$ -	\$ -	\$ 110,292
Accrued payroll and payroll taxes	612,789	-	-	612,789
Accrued expenses	<u>325,231</u>	<u>-</u>	<u>-</u>	<u>325,231</u>
Total Current Liabilities	1,048,312	-	-	1,048,312
Long-term Debt, net of current portion	<u>-</u>	<u>95,458</u>	<u>(95,458)</u>	<u>-</u>
Total Liabilities	1,048,312	95,458	(95,458)	1,048,312
Net Assets - Unrestricted	<u>3,606,301</u>	<u>(95,458)</u>	<u>-</u>	<u>3,510,843</u>
Total Liabilities and Net Assets	<u>\$ 4,654,613</u>	<u>\$ -</u>	<u>\$ (95,458)</u>	<u>\$ 4,559,155</u>

**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE**  
**Schedule II- Consolidating Statement of Financial Position**  
December 31, 2014

	<u>Community Catalysts of California</u>	<u>Community Catalysts Housing Alliance</u>	<u>Eliminating Entries</u>	<u>Consolidated Total</u>
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 700,930	\$ -	\$ -	\$ 700,930
Investments	1,942,137			1,942,137
Accounts receivable, net of allowance for doubtful accounts of \$24,000	998,393	-	-	998,393
Prepaid expenses	<u>80,494</u>	<u>-</u>	<u>-</u>	<u>80,494</u>
Total Current Assets	3,721,954	-	-	3,721,954
Property and Equipment, net	428,498	-	-	428,498
Deposits	<u>273,372</u>	<u>-</u>	<u>(121,880)</u>	<u>151,492</u>
Total Assets	<u>\$ 4,423,824</u>	<u>\$ -</u>	<u>\$ (121,880)</u>	<u>\$ 4,301,944</u>
<b>LIABILITIES AND NET ASSETS</b>				
Current Liabilities:				
Accounts payable	\$ 117,267	\$ -	\$ -	\$ 117,267
Current portion of long-term debt	9,336	-	-	9,336
Accrued payroll and payroll taxes	587,721	-	-	587,721
Accrued expenses	<u>326,579</u>	<u>-</u>	<u>-</u>	<u>326,579</u>
Total Current Liabilities	1,040,903	-	-	1,040,903
Long-term Debt, net of current portion	<u>286,358</u>	<u>121,880</u>	<u>(121,880)</u>	<u>286,358</u>
Total Liabilities	1,327,261	121,880	(121,880)	1,327,261
Net Assets - Unrestricted	<u>3,096,563</u>	<u>(121,880)</u>	<u>-</u>	<u>2,974,683</u>
Total Liabilities and Net Assets	<u>\$ 4,423,824</u>	<u>\$ -</u>	<u>\$ (121,880)</u>	<u>\$ 4,301,944</u>



**COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE**  
**Schedule III- Consolidating Statement of Activities**  
Year Ended December 31, 2015

	Community Catalysts of California	Community Catalysts Housing Alliance	Eliminating Entries	Consolidated Total
<b>Unrestricted Revenue and Support:</b>				
Consumer services revenue	\$ 8,937,630	\$ -	\$ -	\$ 8,937,630
Grants:				-
Veteran's Community Services	2,577,779	-	-	2,577,779
RCRC Licensed Residential Facility	-	-	-	-
Interest and investment income (loss)	(34,136)	-	(5,332)	(39,468)
Contributions	(18,118)	31,754	-	13,636
Other income	1,510	-	-	1,510
Total Unrestricted Revenue and Support	<u>11,464,665</u>	<u>31,754</u>	<u>(5,332)</u>	<u>11,491,087</u>
<b>Expenses:</b>				
<b>Payroll related:</b>				
Salaries	6,871,059	-	-	6,871,059
Insurance - health	647,646	-	-	647,646
Payroll taxes	571,056	-	-	571,056
Insurance - workers' compensation	275,652	-	-	275,652
Retirement plan contributions	67,161	-	-	67,161
Insurance - other	55,265	-	-	55,265
Employee benefits - other	25,926	-	-	25,926
	<u>8,513,765</u>	<u>-</u>	<u>-</u>	<u>8,513,765</u>
<b>Non-payroll related:</b>				
Consumer	567,471	-	-	567,471
Rent	384,188	-	-	384,188
Travel	329,083	-	-	329,083
Purchased services	230,860	-	-	230,860
Office	177,125	-	-	177,125
Equipment lease	127,961	-	-	127,961
Telephone	126,986	-	-	126,986
Insurance - general	89,583	-	-	89,583
Maintenance and repairs	71,447	-	-	71,447
Seminars and training	51,569	-	-	51,569
Utilities	50,349	-	-	50,349
Professional fees - other	40,228	-	-	40,228
Depreciation	30,185	-	-	30,185
Program supplies	29,020	-	-	29,020
Dues and subscriptions	26,690	-	-	26,690
Bank charges	21,333	-	-	21,333
Bad debts	15,459	-	-	15,459
Outreach and events	12,054	-	-	12,054
Professional fees - legal	10,509	-	-	10,509
Loss on disposal of property and equipment	9,650	-	-	9,650
Personnel recruitment	9,632	-	-	9,632
Interest	8,513	5,332	(5,332)	8,513
Professional fees - consumer	7,473	-	-	7,473
Professional fees - screening	7,119	-	-	7,119
Other	6,675	-	-	6,675
	<u>2,441,162</u>	<u>5,332</u>	<u>(5,332)</u>	<u>2,441,162</u>
Total Expenses	<u>10,954,927</u>	<u>5,332</u>	<u>(5,332)</u>	<u>10,954,927</u>
Increase in Net Assets	509,738	26,422	-	536,160
Net Assets, beginning	3,096,563	(121,880)	-	2,974,683
Net Assets, ending	<u>\$ 3,606,301</u>	<u>\$ (95,458)</u>	<u>\$ -</u>	<u>\$ 3,510,843</u>

See independent auditors' report.

# COMMUNITY CATALYSTS OF CALIFORNIA AND AFFILIATE

## Schedule IV- Consolidating Statement of Activities

Year Ended December 31, 2014

	Community Catalysts of California	Community Catalysts Housing Alliance	Eliminating Entries	Consolidated Total
Unrestricted Revenue and Support:				
Consumer services revenue	\$ 9,168,400	\$ -	\$ -	\$ 9,168,400
Grants:				
Veteran's Community Services	2,109,479	-	-	2,109,479
RCRC Licensed Residential Facility	2,000	-	-	2,000
Interest and Investment Income	62,021	-	(6,597)	55,424
Contributions	(9,832)	31,754	-	21,922
Other income	96,413	-	-	96,413
Total Unrestricted Revenue and Support	<u>11,428,481</u>	<u>31,754</u>	<u>(6,597)</u>	<u>11,453,638</u>
Expenses:				
Payroll related:				
Salaries	6,380,393	-	-	6,380,393
Payroll taxes	530,662	-	-	530,662
Insurance - health	400,972	-	-	400,972
Insurance - workers' compensation	307,031	-	-	307,031
Insurance - other	39,567	-	-	39,567
Employee benefits - other	26,613	-	-	26,613
Retirement plan contributions	24,933	-	-	24,933
	<u>7,710,171</u>	<u>-</u>	<u>-</u>	<u>7,710,171</u>
Non-payroll related:				
Consumer	807,478	-	-	807,478
Rent	342,429	-	-	342,429
Travel	324,017	-	-	324,017
Purchased services	178,811	-	-	178,811
Telephone	115,513	-	-	115,513
Office	112,823	-	-	112,823
Equipment lease	108,015	-	-	108,015
Insurance - general	77,707	-	-	77,707
Maintenance and repairs	72,911	-	-	72,911
Utilities	52,101	-	-	52,101
Depreciation	39,622	-	-	39,622
Professional fees - other	39,300	-	-	39,300
Seminars and training	38,035	-	-	38,035
Professional fees - legal	26,739	-	-	26,739
Interest	23,435	6,597	(6,597)	23,435
Dues and subscriptions	21,122	-	-	21,122
Program supplies	20,734	-	-	20,734
Bad debts	16,499	-	-	16,499
Bank charges	15,016	-	-	15,016
Professional fees - consumer	13,360	-	-	13,360
Professional fees - screening	13,219	-	-	13,219
Personnel recruitment	10,804	-	-	10,804
Other	8,493	-	-	8,493
Outreach and events	6,295	-	-	6,295
	<u>2,484,478</u>	<u>6,597</u>	<u>(6,597)</u>	<u>2,484,478</u>
Total Expenses	<u>10,194,649</u>	<u>6,597</u>	<u>(6,597)</u>	<u>10,194,649</u>
Increase in Net Assets	1,233,832	25,157	-	1,258,989
Net Assets, beginning	1,862,731	(147,037)	-	1,715,694
Net Assets, ending	<u>\$ 3,096,563</u>	<u>\$ (121,880)</u>	<u>\$ -</u>	<u>\$ 2,974,683</u>

See independent auditors' report.