

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
DBA: CONTRA COSTA INTERFAITH  
HOUSING, INC.**

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**SINGLE AUDIT REPORTS**

**JUNE 30, 2019**

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**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***

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To the Board of Directors  
Contra Costa Interfaith Transitional Housing, Inc.  
dba: Contra Costa Interfaith Housing, Inc.

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 Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc., which comprise the Statement of Financial Position as of June 30, 2019, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 31, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s 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 Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**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***

continued

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**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s financial statements are free of 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Harrington Group*

Oakland, California  
January 31, 2020



# HARRINGTON GROUP

CERTIFIED PUBLIC ACCOUNTANTS, LLP

## **Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal and Non-federal Awards in Accordance with the Uniform Guidance**

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To the Board of Directors  
Contra Costa Interfaith Transitional Housing, Inc.  
dba: Contra Costa Interfaith Housing, Inc.

### **Report on Compliance for Each Major Federal Program**

We have audited Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s major federal programs for the year ended June 30, 2019. Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s 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 Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s 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, 2019.

**Independent Auditors' Report on Compliance for Each Major Program;  
Report on Internal Control Over Compliance; and Report on the Schedule of  
Expenditures of Federal and Non-federal Awards in Accordance with the Uniform Guidance**  
continued

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**Report on Internal Control Over Compliance**

Management of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc. 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 Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s 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 a 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 were not identified.

The purpose of this report on internal control and compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Independent Auditors' Report on Compliance for Each Major Program;  
Report on Internal Control Over Compliance; and Report on the Schedule of  
Expenditures of Federal and Non-federal Awards in Accordance with the Uniform Guidance**  
continued

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**Report on Schedule of Expenditures of Federal and Non-federal Awards Required by the Uniform  
Guidance**

We have audited the financial statements of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s as of and for the year ended June 30, 2019, and have issued our report thereon dated January 31, 2020, which contained an unmodified opinion on those financial statements. 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 and non-federal awards is presented for the purpose of additional analysis as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 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 schedule of expenditures of federal and non-federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Harrington Group*

Oakland, California  
January 31, 2020

**CONTRA COSTA INTERFAITH TRANSITIONAL HOUSING, INC.  
DBA: CONTRA COSTA INTERFAITH HOUSING, INC.**

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS  
For the year ended June 30, 2019

Federal Grantor Agency/Pass-Through Grantor/Program Title	Contract Number	Federal CFDA Number	Contract Term	Program Award	Program Expenditures	Non-federal	Total Expenditures	Pass-through to Sub-recipients
<b>Federal Awards</b>								
U.S. Department of Housing and Urban Development ("HUD"):								
Direct Recipient for the Scattered Site Program:								
Continuum of Care Program, Consolidated Access	CA0180L9T051710	14.267	02/01/2018 - 01/31/2019	\$ 962,318	\$ 607,505	\$ -	\$ 607,505	\$ -
Continuum of Care Program, Consolidated Access	CA0180L9T051811	14.267	02/01/2019 - 01/31/2020	1,015,124	394,310		394,310	
Continuum of Care Program, Families in Supportive Housing	CA1472L9T051601	14.267	10/01/2017 - 9/30/2018	797,694			231,519	
Continuum of Care Program, Families in Supportive Housing	CA1472L9T051702	14.267	10/01/2018 - 9/30/2019	992,422	667,092		667,092	
Pass-through, Garden Park Apartments Community - Funds of Mercy Housing Inc.:								
Continuum of Care Program	CA0184L9T051609	14.267	01/01/2018 - 12/31/2018	189,555	80,701		80,701	
Continuum of Care Program	CA0184L9T051609	14.267	01/01/2019 - 12/31/2019	219,466	109,859		109,859	
Pass-through, Contra Costa County:								
Housing Navigation	25-077-1	14.267	10/01/2017 - 09/30/2018	453,601	138,425		138,425	
Housing Navigation	25-077-3	14.267	10/01/2018 - 06/30/2020	1,250,764	442,834		442,834	
Housing Opportunities for Persons with Aids	72-028-13	14.241	03/01/2018 - 02/28/2019	130,573	87,049		87,049	
Housing Opportunities for Persons with Aids	72-028-15	14.241	03/01/2019 - 06/30/2020	198,000	50,601		50,601	
<b>Sub-total</b>				<u>6,209,517</u>	<u>2,809,895</u>	<u>-</u>	<u>2,809,895</u>	<u>-</u>
<b>Total HUD</b>				<u>6,209,517</u>	<u>2,809,895</u>	<u>-</u>	<u>2,809,895</u>	<u>-</u>
U.S. Department of Health and Human Service Agency ("DHHS"):								
Pass-through, Contra Costa County:								
Health Center Program Cluster:								
Grants for New and Expanded Services under the Health Center Program	74-399-10	93.527	07/01/2018 - 06/30/2019	279,594	238,739		238,739	
Promoting Safe and Stable Families	19-922-4	93.556	07/01/2017 - 12/31/2018	128,153	41,761		41,761	
Community Services Block Grant	38-778-6	93.569	03/01/2018 - 02/28/2019	31,697	22,568		22,568	
<b>Total DHHS</b>				<u>439,444</u>	<u>303,068</u>	<u>-</u>	<u>303,068</u>	<u>-</u>
<b>Total Federal Awards</b>				<u>6,648,961</u>	<u>3,112,963</u>	<u>-</u>	<u>3,112,963</u>	<u>-</u>
<b>Non-federal Awards</b>								
MHSA (Mental Health Services Act Prevention and Early Intervention Services)	74-378-10		07/01/2018 - 06/30/2019	72,100		72,100	72,100	
MHSA Intern (Mental Health Services Act Workforce Education Training Services)	78-482-2		11/01/2018 - 10/31/2019	9,000		5,746	5,746	
FACT (Family & Children's Trust Committee Strengthening Vulnerable Families Program)	20-126-1		07/01/2018 - 06/30/2019	80,000		80,000	80,000	
Keller Canyon Mitigation Fund	1582		07/01/2018 - 06/30/2019	10,000		10,000	10,000	
Healthright 360 - CoCo Lead	74-51		03/29/2019 - 06/30/2020	504,585		47,739	47,739	
RCD Lakeside			01/01/2018 - 12/31/2018	93,164		50,244	50,244	
RCD Lakeside			01/01/2019 - 12/31/2019	141,444		58,515	58,515	
RCD County Assistance				20,000		20,000	20,000	
<b>Total Non-federal Awards</b>				<u>930,293</u>	<u>-</u>	<u>344,344</u>	<u>344,344</u>	<u>-</u>
<b>Total Federal and Non-federal Awards</b>				<u>\$ 7,579,254</u>	<u>\$ 3,112,963</u>	<u>\$ 344,344</u>	<u>\$ 3,457,307</u>	<u>\$ -</u>

See independent auditors' report and notes to Schedule of Expenditures of Federal and Non-federal Awards.

**CONTRA COSTA INTERFAITH TRANSITIONAL HOUSING, INC.  
DBA: CONTRA COSTA INTERFAITH HOUSING, INC.**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

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**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal and Non-federal Awards (“the Schedule”) includes the federal award activity of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc. (“CCIH”), under programs of the federal government for the year ended June 30, 2019. The Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of CCIH, it is not intended to and does not present the financial position, changes in net assets, or cash flows of CCIH.

**2. Basis of Accounting**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 2 CFR 200, Subpart E (Cost Principles), wherein certain types of expenditures are not allowable or are limited as to reimbursement. CCIH did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**3. Pass-through to Sub-recipients**

CCIH did not provide any federal awards to sub-recipients.

**4. Other Information**

CCIH did not receive federal insurance, loans, or non-cash assistance during the year ended June 30, 2019.

**CONTRA COSTA INTERFAITH TRANSITIONAL HOUSING, INC.**  
**DBA: CONTRA COSTA INTERFAITH HOUSING, INC.**  
**Schedule of Findings and Questioned Costs**  
For the year ended June 30, 2019

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**Section I – Summary of Auditors’ Results**

Financial Statements:

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiencies identified? None reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516 Audit Findings of the Uniform Guidance? No

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

Auditee qualified as low-risk auditee? Yes

Identification of Major Programs:

U.S. Department of Housing and Urban Development:

Continuum of Care Program 14.267

**Section II – Financial Statements Findings**

No matters reported.

**Section III – Federal Award Findings and Questioned Costs**

No matters reported.

**Section IV – Summary Schedule of Prior Year Findings**

No matters reported.

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
DBA: CONTRA COSTA INTERFAITH  
HOUSING, INC.**

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**FINANCIAL STATEMENTS**

**JUNE 30, 2019**

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## INDEPENDENT AUDITORS' REPORT

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To the Board of Directors  
Contra Costa Interfaith Transitional Housing, Inc.  
dba: Contra Costa Interfaith Housing, Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2019, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### 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 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.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc. as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## INDEPENDENT AUDITORS' REPORT

continued

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### Other Matter

#### *Report on Summarized Comparative Information*

We have previously audited Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 13, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2020, on our consideration of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s 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 Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc.'s internal control over financial reporting and compliance.

*Harrington Group*

Oakland, California  
January 31, 2020

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
DBA: CONTRA COSTA INTERFAITH HOUSING, INC.**

STATEMENT OF FINANCIAL POSITION

June 30, 2019

With comparative totals at June 30, 2018

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>2019</b>	(As Restated) 2018
<b>ASSETS</b>				
Cash and cash equivalents (Note 2)	\$ 280,348	\$ 3,378	\$ 283,726	\$ 422,030
Accounts receivable	712,162		712,162	418,093
Pledges receivable (Note 4)		75,000	75,000	-
Prepaid expenses	114,234		114,234	98,452
Investments (Note 5)		15,223	15,223	13,977
Property and equipment (Note 7)	1,943		1,943	3,831
<b>TOTAL ASSETS</b>	<b>\$ 1,108,687</b>	<b>\$ 93,601</b>	<b>\$ 1,202,288</b>	<b>\$ 956,383</b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 61,984	\$ -	\$ 61,984	\$ 38,350
Accrued liabilities (Note 8)	470,191		470,191	300,959
<b>TOTAL LIABILITIES</b>	<b>532,175</b>	<b>-</b>	<b>532,175</b>	<b>339,309</b>
<b>NET ASSETS</b>				
Without donor restrictions	576,512		576,512	590,607
With donor restrictions				
Purpose restrictions (Note 11)		86,501	86,501	19,367
Perpetual in nature (Note 12)		7,100	7,100	7,100
<b>TOTAL NET ASSETS</b>	<b>576,512</b>	<b>93,601</b>	<b>670,113</b>	<b>617,074</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,108,687</b>	<b>\$ 93,601</b>	<b>\$ 1,202,288</b>	<b>\$ 956,383</b>

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

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
DBA: CONTRA COSTA INTERFAITH HOUSING, INC.**

STATEMENT OF ACTIVITIES

For the year ended June 30, 2019

With comparative totals for the year ended June 30, 2018

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>2019</b>	(As Restated) 2018
<b>REVENUE AND SUPPORT</b>				
Government contract revenue (Note 13)	\$ 2,851,511	\$ -	\$ 2,851,511	\$ 2,420,878
Service fees	605,796		<b>605,796</b>	487,019
Contributions	445,063	95,072	<b>540,135</b>	368,112
Special events - net of expenses of \$78,200	229,663		<b>229,663</b>	234,658
Scattered site adult rent income	175,508		<b>175,508</b>	171,668
Donated goods and services	32,000		<b>32,000</b>	42,070
Gain on investments		913	<b>913</b>	816
Dividend income		385	<b>385</b>	288
Interest income	724		<b>724</b>	123
Net asset released from restrictions (Note 11)	29,236	(29,236)	-	-
<b>TOTAL REVENUE AND SUPPORT</b>	<b>4,369,501</b>	<b>67,134</b>	<b>4,436,635</b>	<b>3,725,632</b>
<b>EXPENSES</b>				
Program services	3,999,490		<b>3,999,490</b>	3,334,406
Management and general	196,524		<b>196,524</b>	167,148
Fundraising	187,582		<b>187,582</b>	175,099
<b>TOTAL EXPENSES</b>	<b>4,383,596</b>	<b>-</b>	<b>4,383,596</b>	<b>3,676,653</b>
<b>CHANGE IN NET ASSETS</b>	(14,095)	67,134	<b>53,039</b>	48,979
<b>NET ASSETS, BEGINNING OF YEAR</b>	590,607	26,467	<b>617,074</b>	568,095
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 576,512</b>	<b>\$ 93,601</b>	<b>\$ 670,113</b>	<b>\$ 617,074</b>

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

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
DBA: CONTRA COSTA INTERFAITH HOUSING, INC.**

STATEMENT OF FUNCTIONAL EXPENSES  
For the year ended June 30, 2019  
With comparative totals for the year ended June 30, 2018

	Site Based Program	Scattered Site Program	Housing Navigation Program	Other Programs	Program Services	Management and General	Fundraising	Total Expenses	
								2019	2018
Salaries	\$ 594,330	\$ 549,601	\$ 354,233	\$ 265,758	\$ 1,763,922	\$ 145,162	\$ 138,558	<b>\$ 2,047,642</b>	\$ 1,828,042
Payroll taxes and employee benefits	89,761	101,862	67,817	57,985	317,425	26,124	24,934	<b>368,483</b>	330,236
Total personnel costs	684,091	651,463	422,050	323,743	2,081,347	171,286	163,492	<b>2,416,125</b>	2,158,278
Scattered site adult master leasing		1,123,191			1,123,191			<b>1,123,191</b>	966,728
Direct program - other	44,484	264,537	114,849	32,403	456,273			<b>456,273</b>	203,931
Professional fees	31,877	30,357	19,667	15,086	96,987	7,982	7,618	<b>112,587</b>	112,978
Rent	18,630	17,741	11,494	8,816	56,681	4,665	4,452	<b>65,798</b>	63,382
In-kind mental health services		32,000			32,000			<b>32,000</b>	35,500
Office expenses	8,303	7,907	5,123	3,929	25,262	2,080	1,984	<b>29,326</b>	33,467
Computer maintenance	7,601	7,238	4,689	3,597	23,125	1,903	1,817	<b>26,845</b>	20,400
Supplies	5,473	5,212	3,376	2,590	16,651	1,370	1,308	<b>19,329</b>	17,692
Accounting	6,610	6,294	4,078	3,128	20,110	1,654	1,580	<b>23,344</b>	16,000
Insurance	4,380	4,171	2,702	2,073	13,326	1,098	1,047	<b>15,471</b>	14,067
Telephone	4,982	4,744	3,074	2,358	15,158	1,247	1,191	<b>17,596</b>	10,136
Printing and production	4,646	4,424	2,866	2,199	14,135	1,164	1,110	<b>16,409</b>	7,086
Depreciation	1,085	1,033	669	513	3,300	272	259	<b>3,831</b>	6,888
Marketing								-	5,532
Miscellaneous	4,596	4,377	2,835	2,175	13,983	1,148	1,098	<b>16,229</b>	-
Postage	1,623	1,546	1,001	768	4,938	406	388	<b>5,732</b>	3,562
Travel and meetings	994	946	613	470	3,023	249	238	<b>3,510</b>	1,026
<b>TOTAL 2019 FUNCTIONAL EXPENSES</b>	<b>\$ 829,375</b>	<b>\$ 2,167,181</b>	<b>\$ 599,086</b>	<b>\$ 403,848</b>	<b>\$ 3,999,490</b>	<b>\$ 196,524</b>	<b>\$ 187,582</b>	<b>\$ 4,383,596</b>	
<b>TOTAL 2018 FUNCTIONAL EXPENSES</b>	<b>\$ 889,761</b>	<b>\$ 1,804,526</b>	<b>\$ 424,866</b>	<b>\$ 215,253</b>	<b>\$ 3,334,406</b>	<b>\$ 167,148</b>	<b>\$ 175,099</b>		<b>\$ 3,676,653</b>

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

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
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STATEMENT OF CASH FLOWS  
For the year ended June 30, 2019  
With comparative totals for the year ended June 30, 2018

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 53,039	\$ 48,979
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities:		
Depreciation	3,831	6,888
Dividends reinvested	(333)	(288)
(Gain) on investment	(913)	(816)
(Increase) decrease operating assets:		
Accounts receivable	(294,069)	(27,356)
Pledge receivable	(75,000)	50,000
Prepaid expenses	(15,782)	(1,216)
Increase (decrease) operating liabilities:		
Accounts payable	23,634	23,393
Accrued liabilities	169,232	44,162
	<b>(136,361)</b>	143,746
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property and equipment	(1,943)	-
	<b>(1,943)</b>	-
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(138,304)</b>	143,746
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>422,030</b>	278,284
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 283,726</b>	<b>\$ 422,030</b>

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

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
DBA: CONTRA COSTA INTERFAITH HOUSING, INC.**

NOTES TO FINANCIAL STATEMENTS

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**1. Organization**

Contra Costa Interfaith Transitional Housing, Inc. dba: Contra Costa Interfaith Housing, Inc. (“CCIH”) was organized under the laws of the State of California and incorporated in 1997 as a nonprofit corporation. The mission of Contra Costa Interfaith Housing CCIH is to end homelessness by providing permanent, affordable housing and vital support services to homeless and at-risk families and individuals in Contra Costa County. To accomplish this, CCIH collaborates with affordable housing developers, private landlords, and an array of community-based providers in order to prevent homelessness, help people who are homeless acquire and keep permanent housing, and offer support services that assist highly vulnerable people to regain health, stability, and the dignity of self-reliance. Adult services focus on mental and physical health, life skills, employment, parenting, and eviction prevention. Youth services focus on emotional health, education, social and life skill building, good citizenship and preparation of adulthood. All services are accessible on-site at apartment complexes or in consumer homes. Support services include eviction prevention, counseling, case management, mental health services for children and their families, afterschool academic homework clubs, parenting classes, employment workshops, community strengthening activities, preschool readiness, and brokerage of mainstream and community-based services and public benefits. CCIH partners with dozens of agencies to avoid redundancy of care and meet the unique needs of each household.

CCIH also partners with Contra Costa County’s homeless and health services to provide Housing Advocacy for people living with HIV/AIDS and Housing Navigation services for those who are homeless and seeking permanent housing. CCIH is one of the leading agencies in the Contra Costa continuum of homeless services and coordinated entry system. CCIH offers an internship program for masters prepared social workers and marriage and family therapists seeking clinical hours in order to qualify for licensure. CCIH’s service team includes licensed mental health providers, case managers, educators, volunteers, property managers, and advocates who are highly skilled, culturally diverse and competent.

CCIH opened its first program in December of 2004, serving 72 homeless people at one program. Since then, CCIH has grown to serving more than 1,100 residents across multiple programs and locations throughout Contra Costa County.

**2. Summary of Significant Accounting Policies**

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

**Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting.

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
DBA: CONTRA COSTA INTERFAITH HOUSING, INC.**

NOTES TO FINANCIAL STATEMENTS

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**2. Summary of Significant Accounting Policies, continued**

**Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

**Without Donor Restrictions.** Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

**With Donor Restrictions.** Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Cash and Cash Equivalents**

CCIH has defined cash and cash equivalents as cash in banks and certificates of deposits with an original maturity of three months or less.

**Accounts Receivable**

Accounts receivable are receivables from governmental agencies. Therefore, no allowance for doubtful accounts has been provided.

**Contributions and Pledges Receivable**

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discount is deemed immaterial and accordingly not recorded as of June 30, 2019. Conditional promises to give are not included as support until the conditions are substantially met.

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
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NOTES TO FINANCIAL STATEMENTS

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**2. Summary of Significant Accounting Policies, continued**

**Investments**

CCIH values its investments at fair value. Unrealized gains or (losses) (including investments bought, sold, and held during the year) are reflected in the Statement of Activities as gain on investments. Short term highly liquid money market deposits that are not used for operations are treated as investments.

**Fair Value Measurements**

Generally accepted accounting principles provide guidance on how fair value should be determined when financial statement elements are required to be measured at fair value. Valuation techniques are ranked in three levels depending on the degree of objectivity of the inputs used with each level:

Level 1 inputs - quoted prices in active markets for identical assets

Level 2 inputs - quoted prices in active or inactive markets for the same or similar assets

Level 3 inputs - estimates using the best information available when there is little or no market

CCIH is required to measure non-cash contributions and investments at fair value. The specific techniques used to measure fair value for these financial statement elements are described in the notes below that relate to each element.

**Concentration of Credit Risks**

CCIH places its temporary cash investments with high credit, quality financial institutions. At times, such investments may be in excess of the Federal Deposit Insurance Corporation insurance limit. CCIH has not incurred losses related to these investments.

The primary receivable balance outstanding at June 30, 2019 consists of government contract receivables due from county granting agencies. Concentration of credit risks with respect to trade receivables are limited, as the majority of CCIH's receivables consist of earned fees from contract programs granted by governmental agencies.

**Property and Equipment**

Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to five hundred dollars and the useful life is greater than one year.

continued

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
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NOTES TO FINANCIAL STATEMENTS

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**2. Summary of Significant Accounting Policies, continued**

**Donated Materials and Services**

Contributions of donated non-cash assets are measured on a non-recurring basis and recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. For the year ended June 30, 2019, CCIH recorded in-kind contributions of \$32,000.

**Income Taxes**

CCIH is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d).

Generally accepted accounting principles provide accounting and disclosure guidance about positions taken by an organization in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken by CCIH in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. CCIH's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

**Functional Allocation of Expenses**

Costs of providing CCIH's programs and other activities have been presented in the Statement of Functional Expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. CCIH uses salary to allocate indirect cost.

**Use of 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, liabilities, revenues, and expenses as of the date and for the period presented. Actual results could differ from those estimates.

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
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NOTES TO FINANCIAL STATEMENTS

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**2. Summary of Significant Accounting Policies, continued**

**Recently Adopted Accounting Pronouncement**

In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The major changes include: (a) requiring the presentation of only two classes of net assets now titled "without donor restrictions" and "with donor restrictions", (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed-in-service approach to recognize the expirations of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement, or in the notes and disclose a summary of the allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. The ASU is effective for fiscal years beginning after December 15, 2017. The provisions of the ASU must be applied on a retrospective basis for all years presented although certain optional practical expedients are available for the periods prior to adoption. CCIH's financial statements for year-ended June 30, 2019 are presented in accordance with ASU 2016-14.

**Comparative Totals**

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with CCIH's financial statements for the year ended June 30, 2018, from which the summarized information was derived.

**Reclassification**

Certain amounts from the June 30, 2018 financial statements have been reclassified to conform to the June 30, 2019 presentation.

**Subsequent Events**

Management has evaluated subsequent events through January 31, 2020, the date which the financial statements were available for issue. No events or transactions have occurred during this period that appear to require recognition or disclosure in the financial statements.

continued

**CONTRA COSTA INTERFAITH  
TRANSITIONAL HOUSING, INC.  
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NOTES TO FINANCIAL STATEMENTS

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**3. Liquidity and Availability of Resources**

CCIH receives significant contributions, and considers contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. Of the \$93,601 in restricted net assets, \$86,501 will be eligible for release from restriction in the coming year. Management closely watches cash balances and the Director of Finance prepares cash flow projections at least monthly. CCIH has a \$300,000 line of credit that can be used to meet short-term cash flow needs if necessary. In 2019, CCIH did not access the line of credit and maintains a zero balance.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, CCIH considers all planned and budgeted expenditures related to the ongoing activities of its programs, as well as management and general and fundraising activities.

As of June 30, 2019, the following tables show the total financial assets held by CCIH and the amounts of those financial assets that could readily be made available within one year of the balance sheet date to meet general expenditures:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	<b>\$280,348</b>	\$409,540
Accounts receivable	<u>712,162</u>	<u>418,093</u>
Total financial assets at year-end	<b><u>\$992,510</u></b>	<b><u>\$827,633</u></b>

Financial assets available to meet expenditures over the next 12 months.

Total financial assets	<b>\$ 992,510</b>	\$ 827,633
Less current liabilities	<b><u>(532,175)</u></b>	<u>(339,309)</u>
Assets available to meet expenditures in next 12 months	<b><u>\$ 460,335</u></b>	<b><u>\$ 488,324</u></b>

**4. Pledge Receivable**

Pledge receivable is recorded as support when pledged unless designated otherwise. Management deemed pledge collectible; accordingly, no allowance for doubtful accounts has been established for uncollectible pledges. Additionally, all pledges are valued at their estimated fair value at June 30, 2019. Discount on pledge receivables is immaterial, accordingly unamortized discount on pledge receivable is not recorded. Total amount of pledge receivable at June 30, 2019, of \$75,000 is expected to be collected within the year.

continued

**CONTRA COSTA INTERFAITH  
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NOTES TO FINANCIAL STATEMENTS

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**5. Investments**

Investments at June 30, 2019 consist of the following:

Mutual funds	<u>\$15,223</u>
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**6. Fair Value Measurements**

The table below presents the balances of assets measures at fair value at June 30, 2019 on a recurring basis:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Balanced index fund	<u>\$15,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$15,223</u>

The fair value of balanced index funds has been measured on a recurring basis using quoted prices for identical assets in active markets (Level 1 inputs).

The table below presents transactions measured at fair value on a non-recurring basis during the year ended June 30, 2019:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Contributed materials and services	<u>\$ -</u>	<u>\$32,000</u>	<u>\$ -</u>	<u>\$32,000</u>

The fair values of contributed materials and services have been measured on a recurring basis using quoted prices in active or inactive markets for the same or similar assets (Level 2 inputs).

**7. Property and Equipment**

Property and equipment at June 30, 2019 consist of the following:

Equipment	\$ 62,666
Less: accumulated depreciation	<u>(60,723)</u>
	<u>\$ 1,943</u>

Depreciation expense for the year ended June 30, 2019 was \$3,831.

**CONTRA COSTA INTERFAITH  
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NOTES TO FINANCIAL STATEMENTS

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**8. Accrued Liabilities**

Accrued liabilities at June 30, 2019 consist of the following:

Accrued liabilities	\$124,216
Accrued vacation	94,072
HUD deposits	90,977
Accrued payroll	89,620
Deposits	42,364
Pension payable	<u>28,942</u>
	<u>\$470,191</u>

**9. Line of Credit**

CCIH has a revolving line of credit with Wells Fargo bank, in the amount of \$300,000, at a variable interest rate, due November 10, 2019. There was no outstanding balance on the line of credit at June 30, 2019.

**10. Commitments and Contingencies**

**Contracts**

CCIH's grants and contracts are subject to inspection and audit by the appropriate governmental funding agency. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated and, accordingly, CCIH has no provisions for the possible disallowance of program costs on its financial statements.

**11. Net Assets With Donor Restrictions**

Net assets with donor restrictions at June 30, 2019 consist of the following:

Time restrictions	\$75,000
Beds and other	8,672
Donor restricted endowment (Note 12)	8,123
Scholarship funds	<u>1,806</u>
	<u>\$93,601</u>

For the year ended June 30, 2019, net assets released from donor restrictions for time and program restrictions were \$29,236.

**CONTRA COSTA INTERFAITH  
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NOTES TO FINANCIAL STATEMENTS

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**12. Endowment Funds**

Net assets with donor restrictions that are perpetual in nature represent contributions which the donor has stipulated that the principal is to be kept intact in perpetuity and only the interest and dividends therefrom may be expended for purposes without any restrictions. At June 30, 2019, net assets with donor restrictions that are perpetual in nature were \$7,100.

Generally accepted accounting principles provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization and also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and Board-designated endowment funds).

CCIH classifies as net assets with donor restrictions that are perpetual in nature, (a) the original value of the gifts to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor restricted endowment fund that is not classified in perpetual in nature is classified as net assets with donor restrictions that are purpose restricted until those amounts are appropriated for expenditure by CCIH.

**Investment Objectives, Asset Allocation, and the Disbursement Policy**

The fund will be invested by the Finance Committee in accordance with overall investment policy of CCIH. The Board of Directors of CCIH will control the Endowment Fund. Recommendation for expenditures will originate with the Program Committee and will require approval of the Board.

Endowment net assets composition by type of fund as of June 30, 2019:

	<b><u>With Donor Restrictions</u></b>
Donor-restricted endowment funds:	
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ 7,100
Accumulated investment gain	<u>8,123</u>
	<u>\$15,223</u>

Changes in endowment net assets for the year ended June 30, 2019:

	<b><u>With Donor Restrictions</u></b>
Endowment net assets, beginning of year	\$13,925
Net appreciation	913
Dividends income	<u>385</u>
Endowment net assets, end of year	<u>\$15,223</u>

continued

**CONTRA COSTA INTERFAITH  
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NOTES TO FINANCIAL STATEMENTS

**13. Government Contracts**

Government contracts for the year ended June 30, 2019 consist of the following:

U.S. Housing and Urban Development – Consolidated Access	\$1,001,815
U.S. Housing and Urban Development – FISH	898,611
Housing Navigation   Coordinated Entry	556,873
HIV/AIDS Case Management	137,650
Family & Children’s Trust Committee Strengthening Vulnerable Families Program	80,000
MHSA: Mental Health Services Act Prevention & Early Intervention Services	72,100
Promoting Safe and Stable Families	41,761
Community Action Projects (Community Services Block Grant)	22,568
Lakeside - Housing Navigation	24,387
Keller Canyon Mitigation Fund	10,000
Mental Health Services Act Workforce Education Training Services	5,746
	<u>\$2,851,511</u>

**14. Restatement of Net Assets**

Net assets at July 1, 2017, have been restated to correct the recognition of equity interest in Garden Park Apartments in prior years. That equity interest has been reclassified as a contribution to Garden Park Apartments Community (the collaborative formed by Mercy Housing California and CCIH, which owns Garden Park Apartments), consistent with the accounting treatment used by Mercy Housing California. The comparative totals for June 30, 2018 presented in these financial statements have been restated to reflect the corrected balances as follows:

	<b>As Previously Reported</b>	<b>Adjustment</b>	<b>As Restated</b>
<u>Statement of Financial Position</u>			
Investment property	\$2,728,735	\$(2,728,735)	\$ -
Total assets	\$3,685,118	\$(2,728,735)	\$956,383
Total net assets	\$3,345,809	\$(2,728,735)	\$617,074
Total liabilities and net assets	\$3,685,118	\$(2,728,735)	\$956,383
<u>Statement of Activities</u>			
Net assets, beginning of year	\$3,296,830	\$(2,728,735)	\$568,095
Net assets, end of year	\$3,345,809	\$(2,728,735)	\$617,074