

ACACIA ADULT DAY SERVICES
CERTIFIED PUBLIC ACCOUNTANTS'
AUDITED FINANCIAL STATEMENTS

Year Ended June 30, 2016

ACACIA ADULT DAY SERVICES

Year Ended June 30, 2016

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Board of Directors
Acacia Adult Day Services
Garden Grove, California

Report on the Financial Statements

We have audited the accompanying financial statements of Acacia Adult Day Services, (a California non-profit corporation), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Acacia Adult Day Services as of June 30, 2016, 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.

Supplementary Information

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 1, 2016, on our consideration of Acacia Adult Day Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Acacia Adult Day Services' internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Acacia Adult Day Services' June 30, 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 14, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respect, with the audited financial statements from which it has been derived.

Stephens, Reidinger + Beller LLP

Newport Beach, California
September 1, 2016

ACACIA ADULT DAY SERVICES

STATEMENT OF FINANCIAL POSITION

For the Year Ended June 30, 2016 With Comparative Totals for 2015

	June 30, 2016			2015 Total
	Unrestricted	Temporarily Restricted	Total	
ASSETS				
Current assets				
Cash and cash equivalents	\$ 35,610	\$ 30,698	\$ 66,308	\$ 243,653
Accounts receivable	287,394	-	287,394	177,207
Prepaid expenses	27,560	-	27,560	38,012
Total current assets	350,564	30,698	381,262	458,872
Property and equipment				
Furniture and equipment	466,207	-	466,207	464,388
Building	2,592,964	-	2,592,964	2,592,964
Leasehold improvements	119,857	-	119,857	99,941
Donated use of land	-	167,054	167,054	170,265
	3,179,028	167,054	3,346,082	3,327,558
Less: accumulated depreciation	(1,777,579)	-	(1,777,579)	(1,686,594)
	1,401,449	167,054	1,568,503	1,640,964
Other assets				
Deposits and loan fees	1,251	-	1,251	1,251
Total assets	\$ 1,753,264	\$ 197,752	\$ 1,951,016	\$ 2,101,087
LIABILITIES AND NET ASSETS				
Current liabilities				
Accounts payable	\$ 173,979	\$ -	\$ 173,979	\$ 216,670
Accrued payroll & compensated absences	101,739	-	101,739	92,872
Deferred revenue	104,448	-	104,448	111,765
Notes payable - current	85,817	-	85,817	86,650
Total current liabilities	465,983	-	465,983	507,957
Long-term liabilities				
Notes payable	686,815	-	686,815	711,913
Total long-term liabilities	686,815	-	686,815	711,913
Net assets				
Unrestricted				
Board designated	600,466	-	600,466	682,826
Undesignated	-	-	-	-
Temporarily restricted	-	197,752	197,752	198,391
Permanently restricted	-	-	-	-
Total net assets	600,466	197,752	798,218	881,217
Total liabilities and net assets	\$ 1,753,264	\$ 197,752	\$ 1,951,016	\$ 2,101,087

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

ACACIA ADULT DAY SERVICES

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2016 With Comparative Totals for 2015

	June 30, 2016			2015 Total
	Unrestricted	Temporarily Restricted	Total	
Revenue				
Public support				
Community donations	\$ 153,068	\$ -	\$ 153,068	\$ 100,404
In-kind donations	36,041	3,469	39,510	17,202
United Way funding	1,731	-	1,731	-
	<u>190,840</u>	<u>3,469</u>	<u>194,309</u>	<u>117,606</u>
Grant support				
Program income	2,420,610	101,675	2,522,285	2,466,474
Dept. of Education food program	92,792	-	92,792	98,037
Community Block Grants	10,000	-	10,000	10,000
	<u>2,523,402</u>	<u>101,675</u>	<u>2,625,077</u>	<u>2,574,511</u>
Other revenues				
Participant donations	36,539	-	36,539	59,508
Consulting income	19,904	-	19,904	-
Fundraising events	61,445	-	61,445	55,906
Interest and gains on investments	80	-	80	115
Other	4,357	-	4,357	1,625
	<u>122,325</u>	<u>-</u>	<u>122,325</u>	<u>117,154</u>
Total revenues and support before releases	2,836,567	105,144	2,941,711	2,809,271
Net assets released from restrictions				
Donated use of land	6,680	(6,680)	-	-
Other net assets	99,103	(99,103)	-	-
Total net assets released from restrictions	<u>105,783</u>	<u>(105,783)</u>	<u>-</u>	<u>-</u>
Total revenues and support	2,942,350	(639)	2,941,711	2,809,271
Expenses				
Program services	2,737,848	-	2,737,848	2,630,203
Management and general	160,903	-	160,903	150,410
Fundraising	125,959	-	125,959	105,756
Total expenses	<u>3,024,710</u>	<u>-</u>	<u>3,024,710</u>	<u>2,886,369</u>
Increase (decrease) in net assets	(82,360)	(639)	(82,999)	(77,098)
Beginning net assets	<u>682,826</u>	<u>198,391</u>	<u>881,217</u>	<u>958,315</u>
Ending net assets	<u>\$ 600,466</u>	<u>\$ 197,752</u>	<u>\$ 798,218</u>	<u>\$ 881,217</u>

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

ACACIA ADULT DAY SERVICES

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2016 With Comparative Totals for 2015

June 30, 2016

	Program Services			Supporting Services			Total	2015 Total
	OAAA	ADHC		Mgmt	Fund			
		& Other	Subtotal		Raising	Subtotal		
Advertising	\$ 48	\$ 3,793	\$ 3,841	\$ 5,847	\$ -	\$ 5,847	\$ 9,688	\$ 8,175
Bank charges	-	-	-	2,173	-	2,173	2,173	4,291
Contributions	-	-	-	402	-	402	402	200
Depreciation and amortization	-	84,616	84,616	6,369	-	6,369	90,985	93,634
Dues and subscriptions	1,109	8,975	10,084	1,531	-	1,531	11,615	10,176
Equipment expense	145	657	802	60	-	60	862	11,462
Fundraising expense	-	-	-	-	39,617	39,617	39,617	22,968
Gardening	1,857	5,461	7,318	1,617	-	1,617	8,935	13,319
Insurance-general	4,021	15,992	20,013	1,506	-	1,506	21,519	27,361
Insurance-workers comp.	1,745	30,602	32,347	5,440	-	5,440	37,787	33,832
Insurance-medical	6,016	119,647	125,663	9,458	-	9,458	135,121	131,293
Interest expense	7,212	31,445	38,657	-	-	-	38,657	41,817
Legal and accounting	1,747	9,043	10,790	1,861	-	1,861	12,651	12,000
Licenses	534	5,094	5,628	424	-	424	6,052	7,017
Meals provided	3,029	135,915	138,944	-	-	-	138,944	149,989
Maintenance and repairs	9,484	29,182	38,666	9,265	-	9,265	47,931	28,543
Mileage	147	2,118	2,265	838	-	838	3,103	2,495
Nutrition	-	9,950	9,950	-	-	-	9,950	8,400
Office expense	1,124	10,558	11,682	2,595	-	2,595	14,277	40,490
Outside services	4,611	31,785	36,396	2,740	-	2,740	39,136	35,197
Postage	207	1,781	1,988	643	954	1,597	3,585	4,444
Printing	379	8,904	9,283	935	4,517	5,452	14,735	14,525
Program expenses	1,876	26,195	28,071	-	-	-	28,071	19,746
Rent	-	6,212	6,212	468	-	468	6,680	6,680
Salaries	75,421	1,015,286	1,090,707	87,758	75,221	162,979	1,253,686	1,154,447
Services	-	76,724	76,724	-	-	-	76,724	65,597
Supplies - medical	-	41,979	41,979	-	-	-	41,979	23,590
Taxes-payroll	4,324	77,596	81,920	6,591	5,650	12,241	94,161	93,039
Telephone	1,411	2,700	4,111	723	-	723	4,834	6,797
Training	-	5,223	5,223	5,430	-	5,430	10,653	9,634
Transportation	16,654	757,870	774,524	-	-	-	774,524	763,121
Utilities	7,164	27,500	34,664	5,869	-	5,869	40,533	38,005
Volunteer appreciation	-	4,780	4,780	360	-	360	5,140	4,085
Total expenses and losses	\$150,265	\$2,587,583	\$2,737,848	\$ 160,903	\$125,959	\$ 286,862	\$3,024,710	\$2,886,369

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

ACACIA ADULT DAY SERVICES

STATEMENT OF CASH FLOWS

For The Years Ended June 30, 2016 and 2015

Cash flows from operating activities	2016	2015
Decrease in net assets	\$ (82,999)	\$ (77,098)
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation and amortization	90,985	93,634
(Increase) decrease in assets		
Accounts receivable	(110,187)	96,234
Donated use of land	3,211	3,211
Prepaid expenses	10,452	(28,029)
Deposits and loan fees	-	2,180
Increase (decrease) in liabilities		
Accounts payable & accrued expenses	(42,691)	(70,193)
Deferred revenue	(7,317)	96,765
Accrued payroll and compensated absences	8,867	(4,159)
Total adjustments	(46,680)	189,643
Net cash (used) provided by operating activities	(129,679)	112,545
Cash flows from investing activities		
Acquisition of property, and equipment	(21,735)	-
Net cash used by investing activities	(21,735)	-
Cash flows from financing activities		
Payments on notes payable	(25,931)	(23,754)
Net cash used by financing activities	(25,931)	(23,754)
Net (decrease) increase in cash and cash equivalents	(177,345)	88,791
Cash and cash equivalents - beginning	243,653	154,862
Cash and cash equivalents - ending	\$ 66,308	\$ 243,653
Interest paid during the year	\$ 38,657	\$ 41,817

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

ACACIA ADULT DAY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2016

Organization and Nature of Services

The Organization, located in Garden Grove, is a California, non-profit corporation formed to provide supervised care and case management services to frail and impaired adults, thereby preventing the premature institutionalization of these individuals, and providing respite for their care providers.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of the Organization:

Basis of Presentation

The financial statements are presented on the accrual basis of accounting.

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

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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

Donated Services and Materials

Donated materials have been included in the accompanying financial statements where estimates of market value were available to measure the value of such materials. Donated services are recognized when a nonfinancial asset is created or specialized skills are required and the organization would otherwise need to purchase the services. In addition, a substantial number of volunteers have donated their time to the organization. The value of this time and related expense has not been included in the accompanying financial statements except to the extent such services meet the criteria set forth above.

ACACIA ADULT DAY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Securities

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the statement of activities.

Property and Equipment

Property and equipment are carried at cost. Depreciation is recorded on the straight-line basis by charges to expenses at rates based on the estimated useful life of the properties. The estimated market values of donated materials and equipment are similarly capitalized. Depreciation of buildings is recorded on the straight-line basis over thirty-one years, five years for leasehold improvements and equipment and seven years for furniture.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all cash and other highly liquid investments with maturities of three months or less to be cash equivalents.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

ACACIA ADULT DAY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Promises to Give

The Organization recognizes contributions when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor - restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Organization uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience, management's analysis of specific promises made and other receivable collections.

Donated Use of Land

The Organization has a lease contract with the Garden Grove Agency for Community Development to occupy a parcel of land for a nominal rent of \$1 per year for a period of thirty years with options for an additional twenty years provided that fifty percent (50%) of the adult day care spaces are reserved for residents of the City of Garden Grove. The excess of the present value of the estimated fair rental value of the land over the lease amount is included in net assets at June 30, 2016.

Expense Allocation

The costs of providing 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 supporting services benefited.

Subsequent Events

Management has evaluated subsequent events through September 1, 2016, the date which the financial statements were available for issue.

ACACIA ADULT DAY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2016

NOTE 2: GRANTS

Title III Program

The Organization contracted with the County of Orange to receive Department of Health and Human Services (HHS) grant funds, under Special Programs for Aging, Title III. Contracts totaling \$110,232 and \$58,926 were awarded for the grant years ended June 30, 2016 and 2015, respectively. An additional amount of \$2,443 of 2015 funds were recognized in 2016 due to a timing difference. Grant payments are made to reimburse program expenses which are billed monthly.

Unreimbursed program expenses at June 30, 2016 and 2015 were \$61,192 and \$15,009, respectively.

MediCal Program

The Organization contracted with the State of California - Health and Welfare Agency to provide services under Title 22, MediCal Adult Day Health Care Services. MediCal reimbursements invoiced for the years ended June 30, 2016 and 2015 totaled \$1,232,863 and \$1,323,328, respectively. As of June 30, 2016 and 2015, the Organization's receivables for MediCal were \$53,688 and \$68,891, respectively.

Periodic audits may be performed by the various granting agencies and certain costs may be questioned as not being reimbursable expenditures under the terms of the contract. Such audits could lead to reimbursement to those granting agencies. No provision or allowance for these receivables has been made. Management believes disallowances, if any will be immaterial.

NOTE 3: COMPENSATED ABSENCES PAYABLE

The Organization accrues a liability for all employee vacation time which has been earned but not taken or paid. The amount of this liability as of June 30, 2016 and 2015 was \$57,836 and \$58,881, respectively.

NOTE 4: LINES OF CREDIT

The Organization has a line of credit that provides for borrowings of up to \$100,000. The outstanding balance on the line of credit at June 30, 2016 and 2015 was \$60,000 and \$62,000, respectively. Interest is payable monthly on the daily average balance outstanding at the bank's reference rate plus 1.25%.

ACACIA ADULT DAY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (Continued)

June 30, 2016

NOTE 5: LONG TERM LIABILITIES

The Organization obtained \$900,000 in financing during fiscal 2009 repayable under terms of a long-term note payable which matures on March 20, 2024. The note, which is secured by the Organization's assets, was refinanced on July 20, 2014 in the amount of \$760,317. The note is payable in monthly installments of \$4,925 including principal and interest until March 2024 and interest accrues at a fixed rate of 4.75%. The balance of the note at June 30, 2016 and 2015 was \$712,632 and \$736,563, respectively.

Maturities of long-term obligations are as follows:

Fiscal Year Ended:	2017	\$	25,817
	2018		27,101
	2019		28,417
	2020		29,797
	2021		30,647
	Thereafter		<u>570,853</u>
		\$	<u><u>712,632</u></u>

ACACIA ADULT DAY SERVICES

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

For the Year Ended June 30, 2016

Stephens, Reidinger & Beller LLP

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Acacia Adult Day Services
Garden Grove, California

We have audited, 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, the financial statements of Acacia Adult Day Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 1, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Acacia Adult Day Services' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Acacia Adult Day Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Acacia Adult Day Services' 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Acacia Adult Day Services' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stephens, Reidinger + Beller LLP

Newport Beach, California
September 1, 2016

ACACIA ADULT DAY SERVICES

SUPPLEMENTAL DATA

For the Year Ended June 30, 2016

ACACIA ADULT DAY SERVICES
SUMMARY OF AUDITOR'S RESULTS

For the Year Ended June 30, 2016

<u>Program Title</u>	<u>Result</u>
Title III Social Services Community Services	No audit findings
Adult Day Care Food Program	No audit findings
Community Development Block Grant - Anaheim	No audit findings

ACACIA ADULT DAY SERVICES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2016

<u>Program Title</u>	<u>Contractor</u>	<u>CFDA Number</u>	<u>Expenditure</u>
Title III Social Services Community Services	County of Orange, Area Agency on Aging	93.044	\$ 110,232
Title III Social Services Community Services	County of Orange, Area Agency on Aging	93.044	2,443
Adult Day Care Food Program	California Department of Education	10.558	92,792
Community Development Block Grant- Anaheim	City of Anaheim, Community Services Department		10,000
			<u>\$ 215,467</u>