

**GOOD SAMARITAN FAMILY RESOURCE CENTER
OF SAN FRANCISCO**
(A California Non-Profit Public Benefit Corporation)

AUDITED FINANCIAL STATEMENTS

For The Years Ended June 30, 2014 and 2013

ALLAN LIU, CERTIFIED PUBLIC ACCOUNTANT

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
AUDITED FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Good Samaritan Family Resource Center of San Francisco
San Francisco, California

I have audited the accompanying financial statements of Good Samaritan Family Resource Center of San Francisco (a nonprofit organization), which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Good Samaritan Family Resource Center of San Francisco as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Directors
Good Samaritan Family Resource Center of San Francisco

Other matters

My audit was conducted for the purpose of forming an opinion on the financial statements of Good Samaritan Family Resource Center of San Francisco taken as a whole. The accompanying schedules of expenditures of federal and state awards and supplementary information are presented on pages 11-22, as required by the California Department of Education and are not a required part of the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures in conformity with the CDE Audit Guide issued by the California Department of Education, 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 my 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*, I have also issued our report dated November 5, 2014, on my consideration of internal control over financial reporting and on my 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 Good Samaritan Family Resource Center of San Francisco's internal control over financial reporting and compliance.

Allan Liu

Certified Public Accountant
Millbrae, California
November 5, 2014

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2014 AND 2013

ASSETS	<u>2014</u>	<u>2013</u>
Current Assets		
Cash and Cash Equivalents	\$ 882,772	\$ 805,799
Accounts Receivable	11,777	15,690
Government grants and contracts receivable	265,994	235,131
Grants receivable	130,000	143,491
Deposit and prepaid expenses	31,574	19,384
Other assets	-	-
Total Current Assets	<u>1,322,117</u>	<u>1,219,495</u>
 Property & Equipment (net)	 <u>2,605,920</u>	 <u>2,722,162</u>
 TOTAL ASSETS	 <u>\$ 3,928,037</u>	 <u>\$ 3,941,657</u>
 LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	\$ 53,613	\$ 26,993
Accrued expenses and other liabilities	147,183	151,720
Due to CDE	-	-
Total Current Liabilities	<u>200,796</u>	<u>178,713</u>
 Total Liabilities	 <u>200,796</u>	 <u>178,713</u>
 Net Assets		
Unrestricted	3,337,145	3,368,534
Temporarily Restricted	361,748	366,062
Permanently Restricted	28,348	28,348
Total Net Assets	<u>3,727,241</u>	<u>3,762,944</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 3,928,037</u>	 <u>\$ 3,941,657</u>

See notes to the financial statements

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
 STATEMENTS OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 WITH COMPARATIVE TOTALS FOR JUNE 30, 2013

	Temporarily Permanently			2014	2013
	Unrestricted	Restricted	Restricted		
REVENUE					
CDE-State Preschool	\$ 168,109	\$ -	\$ -	\$ 168,109	\$ 212,252
Child Care Food Program	19,049	-	-	19,049	17,151
Children's Council of S.F.	19,303	-	-	19,303	-
C-WAGES	59,154	-	-	59,154	60,000
Preschool for All	129,909	-	-	129,909	75,604
SFCCSS Supplemental	20,427	-	-	20,427	-
Other government contracts	687,591	-	-	687,591	722,919
SUPPORT AND CONTRIBUTIONS					
Contributions and other income	490,439	477,500	-	967,939	679,899
Family Fee- certified children	1,482	-	-	1,482	5,148
Family Fee- uncertified children	113,370	-	-	113,370	89,669
Interest income	323	-	-	323	667
Subtotal	1,709,156	477,500	-	2,186,656	1,863,309
Net assets released from restrictions					
Satisfaction of program Restrictions	481,814	(481,814)	-	-	-
TOTAL REVENUE, SUPPORT AND CONTRIBU	2,190,970	(4,314)	-	2,186,656	1,863,309
Expenses					
Family services					
Family services	1,175,829	-	-	1,175,829	1,019,916
Child development	601,471	-	-	601,471	603,783
Supporting services					
Management and general	251,754	-	-	251,754	249,223
Fundraising	193,305	-	-	193,305	157,743
TOTAL EXPENSES	2,222,359	-	-	2,222,359	2,030,665
CHANGE IN NET ASSETS	(31,389)	(4,314)	-	(35,703)	(167,356)
Net Assets at Beginning of Year	3,368,534	366,062	28,348	3,762,944	3,930,300
NET ASSETS AT END OF YEAR	\$ 3,337,145	\$ 361,748	\$ 28,348	\$ 3,727,241	\$ 3,762,944

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
 STATEMENTS OF FUNCTIONAL OF EXPENSES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 WITH COMPARATIVE TOTALS FOR JUNE 30, 2013

	Family Services	Child Development After School	Total Program Services	Management and General	Fundraising	Total Supporting Services	2014 Total	2013 Total
Salaries	\$ 591,829	\$ 361,556	\$ 953,385	\$ 183,870	\$ 120,515	\$ 304,385	\$ 1,257,770	\$ 1,118,481
Employee benefits	96,763	60,762	157,525	28,381	20,389	48,770	206,295	189,439
Payroll taxes	51,005	31,277	82,282	15,974	10,482	26,456	108,738	98,584
Total Salaries and related expenses	<u>739,597</u>	<u>453,595</u>	<u>1,193,192</u>	<u>228,225</u>	<u>151,386</u>	<u>379,611</u>	<u>1,572,803</u>	<u>1,406,504</u>
Consultants/contractors	122,576	7,106	129,682	13,525	7,592	21,117	150,799	205,060
Grants to others	60,942	-	60,942	-	-	-	60,942	-
Supplies	22,121	10,006	32,127	5,090	2,403	7,493	39,620	44,253
Telephone and online	6,376	3,542	9,918	4,001	1,042	5,043	14,961	16,365
Postage and shipping	456	305	761	125	1,603	1,728	2,489	2,040
Copying, printing and publications	4,908	3,761	8,669	984	3,130	4,114	12,783	9,363
Outside services	293	1,277	1,570	14,744	479	15,223	16,793	15,791
Insurance	12,527	4,841	17,368	4,020	1,013	5,033	22,401	23,038
License and fees	1,168	550	1,718	1,222	947	2,169	3,887	8,487
Utilities	203	250	453	25,071	-	25,071	25,524	24,446
Maintenance and repair	989	2,000	2,989	38,927	-	38,927	41,916	39,182
Rent	21,002	-	21,002	-	-	-	21,002	23,201
Field trips	22,585	949	23,534	-	600	600	24,134	20,316
Events	6,184	1,051	7,235	748	8,603	9,351	16,586	7,478
Foods	9,337	27,362	36,699	148	2,483	2,631	39,330	34,490
Local transportation	2,997	555	3,552	562	91	653	4,205	3,781
Conference and travel	1,400	-	1,400	860	-	860	2,260	793
Staff development	1,604	222	1,826	81	493	574	2,400	3,741
Advertising	150	-	150	-	682	682	832	2,167
Direct support	2,708	-	2,708	-	-	-	2,708	7,373
Participant incentives	15,800	-	15,800	-	-	-	15,800	8,525
Miscellaneous	-	1,632	1,632	7,460	115	7,575	9,207	7,263
Allocate building costs	56,595	47,272	103,867	(105,839)	1,972	(103,867)	-	-
Depreciation	<u>63,311</u>	<u>35,195</u>	<u>98,506</u>	<u>11,800</u>	<u>8,671</u>	<u>20,471</u>	<u>118,977</u>	<u>117,008</u>
Total Expenses	<u>\$ 1,175,829</u>	<u>\$ 601,471</u>	<u>\$ 1,777,300</u>	<u>\$ 251,754</u>	<u>\$ 193,305</u>	<u>\$ 445,059</u>	<u>\$ 2,222,359</u>	<u>\$ 2,030,665</u>

See notes to the financial statements

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014 AND 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess/(Deficiency) of Revenue Over Expenditures	\$ (35,703)	\$ (167,356)
<i>Adjustments to Reconcile Excess/(Deficit) of Revenue Over Expenditures to Net Cash Provided By Operating Activities</i>		
Depreciation	118,977	117,008
<i>(Increase)/Decrease in:</i>		
Accounts Receivable	3,913	(5,685)
Government grants and contract receivable	(30,863)	(14,742)
Grants receivable	13,491	154,609
Deposits and prepaid expenses	(12,190)	1,610
Other assets	0	0
<i>Increase/(Decrease) in:</i>		
Accounts Payable	26,620	(20,272)
Accrued Expenses and Other Liabilities	(4,537)	39,857
Other current liabilities		
Due to SDE	-	-
Net Cash (Used) Provided by Operating Activities	79,708	105,029
CASH FLOWS FROM INVESTING ACTIVITIES		
Net additions/retirement of Fixed Assets	(2,735)	(44,792)
Net Cash (Used) Provided by Investing Activities	(2,735)	(44,792)
INCREASE/(DECREASE) IN NET CASH	76,973	60,237
Cash Balance, Beginning of Year	805,799	745,562
CASH BALANCE, END OF YEAR	\$ 882,772	\$ 805,799

See notes to the financial statements

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
NOTES TO THE FINANCIALS
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

NOTE A: BACKGROUND AND ACCOUNTING POLICIES

General

Good Samaritan Family Resource Center of San Francisco (Good Samaritan), originally founded in 1894 by the Episcopal Diocese of California, was incorporated as an independent nonprofit public benefit corporation in 1992 to help immigrant families access services, stabilize in the country, develop self-sufficiency and participate fully as members of the community.

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting. Revenue is recorded when earned and expenditures are recorded when incurred.

Financial Statement Presentation

To ensure observation of certain constraints and restrictions placed on the use of resources, the accounts Good Samaritan Family Resource Center of San Francisco are maintained in accordance with the principles of net asset accounting and accounting principles generally accepted in the United States of America. This procedure by which resources for various purposes are classified for accounting and reporting purposes into net assets groups that are in accordance with specified activities or objectives. Accordingly, all financial transactions have been recorded and reported by net asset groups as follows:

Unrestricted

Unrestricted net assets include contracts and grants received for specific purposes, which are recognized as support to the extent of the related expenses incurred in providing program related services are in compliance with the specific restrictions, raising contributions, and performing administrative functions.

Temporarily Restricted

Temporarily restricted net assets include support that is restricted by donor stipulations which limits the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted contributions.

Permanent Restricted

Permanently restricted net assets include endowments that donors have stipulated shall be maintained in perpetuity and invested to produce income. Currently, there is a permanently restricted net assets balance of \$ 28,348 as of June 30, 2014 and 2013.

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
NOTES TO THE FINANCIALS
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

Income Taxes

Good Samaritan is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code. Contributions to the Organization are deductible for purposes of Federal and state income taxes and are not subject to gift and estate taxes. Management believes that operations have been in accordance with its tax-exempt purposes and that there is no unrelated business income. Accordingly, no provision for income taxes has been recorded. The three most recent years are open to examination.

Cash and Cash Equivalents

Good Samaritan considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. Good Samaritan maintains cash balances at financial institutions, which at times may exceed federally insured limits. Good Samaritan has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Statement of Cash Flows

For purposes of the statement of cash flows, Good Samaritan considers all short- term investments with an original maturity of three months or less to be cash equivalents.

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 these estimates.

Fair Value of Financial Instruments

The carrying amounts of cash, accounts receivable, promises to give, accrued liabilities, and accounts payable, none of which are held for trading purposes, approximate fair value due to the short-term maturities of these instruments.

Promises to Give

Unconditional promises to give are recognized as revenue in the period received and as assets, decreases of liabilities, or as expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met and the promises become unconditional.

Property and Equipment

Good Samaritan capitalizes all expenditures for property and equipment in excess of \$1,000. Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the useful lives of the respective assets, which range from 5 years for equipment and 40 years for property.

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
NOTES TO THE FINANCIALS
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

Functional Allocation of Expenses

Cost of providing the various programs and activities have been presented in the statement of functional expenses and summarized in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited by methods which best measure the relative degree of benefit, such as square footage and full-time equivalent position in each program.

Reclassifications

Certain accounts in the prior-year financials statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

Prior Year Summarized Information

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, 2013, from which the summarized information was derived.

NOTE B: Property and Equipment

Property and Equipment are as follows:

	<u>2014</u>	<u>2013</u>
Land	\$ 300,000	\$ 300,000
Building and improvements	3,630,064	3,630,064
Equipment	268,487	265,752
Work-in-progress	<u>5,787</u>	<u>5,787</u>
Subtotal	4,204,338	4,201,603
Less accumulated depreciation	<u>(1,598,418)</u>	<u>(1,479,441)</u>
Total	<u>\$2,605,920</u>	<u>\$2,722,162</u>

NOTE C: Accrued Compensation

Accrued compensation for the years ended June 30, 2014 and 2013 consists of accrued payroll of \$33,723 and \$24,028 and accrued vacation of \$ 69,048 and \$ 59,872, respectively. Employees of the Good Samaritan are entitled to paid vacation based on length of service and other factors. Employees gain a vested right to accumulated vacation.

Sick leave benefits are accumulated for each employee, but employees do not gain a vested right to the accumulated sick leave benefits, which are therefore not recognized as a liability by Good Samaritan, and sick leave benefits are recorded as expenditures in period taken.

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
NOTES TO THE FINANCIALS
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND 2013

NOTE D: Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes:

	<u>2014</u>	<u>2013</u>
Building Operations	\$11,033	\$11,033
Development	110,000	5,764
Programs	<u>240,715</u>	<u>349,265</u>
	<u>\$361,748</u>	<u>\$366,062</u>

NOTE E: Contingencies

Good Samaritan received a substantial amount of its support from state and federal governments. A significant reduction in the level of this support, if this were to occur, may have an effect on the Good Samaritan's program and activities.

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

NOTE G: Lease Agreement

On December 23, 2013, Good Samaritan entered into a new 60 month non-cancelable operating lease for office equipment. Annual lease expense for the fiscal years ended June 30, 2014 and 2013 was \$6,132. The minimum rental commitment under the lease for the next five fiscal years ended June 30, 2018 is between \$3,066 and \$6,132.

NOTE H: Related Parties Transactions

Good Samaritan maintains two bank accounts with a bank where the board chair is the CEO. Additionally, Good Samaritan has received a grant from a foundation where the board chair is one of the founders.

NOTE I: Subsequent Event

Good Samaritan reviewed the results of operations for the period of time from its year end June 30, 2014 through November 5, 2014, the date the financial statements were available to be issued and have determined that no adjustments are necessary to the amounts reported in the accompanying financials statements nor have any subsequent events occurred, the nature of which would require disclosure.

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
GENERAL INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Agency Name: Good Samaritan Family Resource Center of San Francisco

Type of Agency: Private Nonprofit Organization

State Department of Education
Project Numbers: Child Development Programs
38-V130-00-1 (CSPP-3467)

Child Care Food Programs
38-2969-0A

Address: 1294 Potrero Avenue
San Francisco, CA 94110

Website of agency: www.goodsamfrc.org

Executive Director: Mario Paz

Early Childhood Development: Teresa Carias

Telephone Number: (415) 401-4245

Audit Period: July 1, 2013 through June 30, 2014

Days of Operation: Daily

Scheduled Daily Hours: 8:00 am to 6:00 PM

Number of Hours Open: 10 Hours

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
COMBINING STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	CSPP-3467 & CACFP	Enhancement Funding	Total CDE	Non-CDE Programs	Total
REVENUE					
State Preschool CSPP	\$ 168,109	\$ -	\$ 168,109	\$ -	\$ 168,109
Child Care Food Program	19,049	-	19,049	-	19,049
Children's Council of S.F.	19,303	-	19,303	-	19,303
C-WAGES	-	59,154	59,154	-	59,154
Preschool for All	96,576	33,333	129,909	-	129,909
SFCCSS Supplement	20,427	-	20,427	-	20,427
Other Government Contracts	-	-	0	687,591	687,591
Total Government revenue	<u>323,464</u>	<u>92,487</u>	<u>415,951</u>	<u>687,591</u>	<u>1,103,542</u>
SUPPORT AND CONTRIBUTIONS					
Contributions and other income	\$ -	\$ 165,000	\$ 165,000	\$ 802,939	\$ 967,939
Family Fee- certified children	1,482	-	1,482	-	1,482
Family Fee- uncertified children	113,370	-	113,370	-	113,370
Interest income	-	-	-	323	323
TOTAL REVENUE, SUPPORT AND CONTRIBUTIONS	<u>438,316</u>	<u>257,487</u>	<u>695,803</u>	<u>1,490,853</u>	<u>2,186,656</u>
EXPENSES					
Salaries	\$ 277,472	\$ 181,442	\$ 458,914	\$ 798,856	\$ 1,257,770
Employee benefits and taxes	69,631	45,533	115,164	199,869	315,033
Grants to others	-	-	-	60,942	60,942
Consultants/contractors	9,333	6,103	15,436	135,363	150,799
Supplies	6,699	4,380	11,079	28,541	39,620
Telephone and online	2,571	1,682	4,253	10,708	14,961
Postage and shipping	225	147	372	2,117	2,489
Copying, printing and publications	2,570	1,681	4,251	8,532	12,783
Outside services	6,412	4,193	10,605	6,188	16,793
Insurance	4,321	2,826	7,147	15,254	22,401
License and fees	663	433	1,096	2,791	3,887
Utilities	151	99	250	25,274	25,524
Maintenance and repair	1,209	791	2,000	39,916	41,916
Rent	-	-	-	21,002	21,002
Field trips	574	375	949	23,185	24,134
Events	906	592	1,498	15,088	16,586
Foods	16,594	10,852	27,446	11,884	39,330
Local transportation	551	360	911	3,294	4,205
Conference and travel	330	216	546	1,714	2,260
Staff development	166	108	274	2,126	2,400
Advertising	-	-	-	832	832
Direct support	-	-	-	2,708	2,708
Participant incentives	-	-	-	15,800	15,800
Miscellaneous	650	424	1,074	8,133	9,207
Depreciation	30,052	19,652	49,704	69,273	118,977
Total Expenses	<u>\$ 431,080</u>	<u>\$ 281,889</u>	<u>\$ 712,969</u>	<u>\$ 1,509,390</u>	<u>\$ 2,222,359</u>
CHANGE IN NET ASSETS	<u>\$ 7,236</u>	<u>\$ (24,402)</u>	<u>\$ (17,166)</u>	<u>\$ (18,537)</u>	<u>\$ (35,703)</u>

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
PROJECT NO. 38-V130-00-3
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	CSPP-3467 & CACFP	Enhancement Funding	Total CDE	Non-CDE Programs	Total
1000 Certificated Salaries	\$ 212,387	138,882	\$ 351,269	-	\$ 351,269
2000 Classified Salaries	65,085	42,560	107,645	798,856	906,501
3000 Employee Benefits	69,631	45,533	115,164	199,869	315,033
4000 Books, Supplies & Equipment Replacement	44,592	29,159	73,751	245,087	318,838
5000 Contracted Services & Other Operating Exps.	9,333	6,103	15,436	196,305	211,741
6000 Sites, Buildings, Books & Media & New Equip.	-	-	-	-	-
6400 New Equipment	-	-	-	-	-
6500 Equipment Replacement	-	-	-	-	-
Expenses Not Otherwise Classified	-	-	-	-	-
Depreciation	30,052	19,652	49,704	69,273	118,977
TOTALS	\$ 431,080	281,889	\$ 712,969	1,509,390	\$ 2,222,359

I have audited the claim file for reimbursement and the original supporting records covering the transactions under these contracts to the extent considered necessary to assure myself that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

See notes to the financial statements

AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs
SAN FRANCISCO PILOT

Agency Name: Good Samaritan Family Resource Center of San Francisco Vendor No. 130
 Fiscal Year Ended: June 30, 2014 Contract No. CSPP 3467
 Independent Auditor's Name: Allan Liu, C.P.A.

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501-SF	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Three and Four Year Olds</i>					
Full-time-plus			-	1.1800	-
Full-time	-		-	1.0000	-
Three-quarters-time	-		-	0.7500	-
One-half-time	-		-	0.6749	-
<i>Exceptional Needs</i>					
Full-time-plus	-		-	1.4160	-
Full-time	-		-	1.2000	-
Three-quarters-time	-		-	0.9000	-
One-half-time	-		-	0.6749	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-		-	1.2980	-
Full-time	3,650		3,650	1.1000	4,015.000
Three-quarters-time	-		-	0.8250	-
One-half-time	911		911	0.6749	614.834
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.2980	-
Full-time	-		-	1.1000	-
Three-quarters-time	-		-	0.8250	-
One-half-time	-		-	0.6749	-
<i>Severely Disabled</i>					
Full-time-plus	-		-	1.7700	-
Full-time	-		-	1.5000	-
Three-quarters-time	-		-	1.1250	-
One-half-time	-		-	0.6749	-
TOTAL DAYS OF ENROLLMENT	4,561	-	4,561		4,629.834
DAYS OF OPERATION	248		248		
DAYS OF ATTENDANCE	4,561		4,561		

NO NONCERTIFIED CHILDREN - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the progra

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs
SAN FRANCISCO PILOT**

Agency Name: Good Samaritan Family Resource Center of San Francisco Vendor No. 130

Fiscal Year Ended: June 30, 2014 Contract No. CSPP 3467

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children.	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
DAYS OF ENROLLMENT	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501-SF	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Three and Four Year Olds</i>					
Full-time-plus			-	1.1800	-
Full-time	2,197		2,197	1.0000	2,197.000
Three-quarters-time	-		-	0.7500	-
One-half-time	-		-	0.6749	-
<i>Exceptional Needs</i>					
Full-time-plus	-		-	1.4160	-
Full-time	-		-	1.2000	-
Three-quarters-time	-		-	0.9000	-
One-half-time	-		-	0.6749	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-		-	1.2980	-
Full-time	755		755	1.1000	830.500
Three-quarters-time	-		-	0.8250	-
One-half-time	-		-	0.6749	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.2980	-
Full-time	-		-	1.1000	-
Three-quarters-time	-		-	0.8250	-
One-half-time	-		-	0.6749	-
<i>Severely Disabled</i>					
Full-time-plus	-		-	1.7700	-
Full-time	-		-	1.5000	-
Three-quarters-time	-		-	1.1250	-
One-half-time	-		-	0.6749	-
TOTAL DAYS OF ENROLLMENT	2,952	-	2,952		3,027.500

Comments - If necessary, attach additional sheets to explain adjustments:

AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs
SAN FRANCISCO PILOT

Agency Name: Good Samaritan Family Resource Center of San Francisco Vendor No. 130

Fiscal Year End: June 30, 2014 Contract No. CSPP 3467

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501-SF	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION III - REVENUE			
RESTRICTED INCOME			
Child Nutrition Programs	\$19,038	\$11	\$19,049
County Maintenance of Effort (EC § 8279)			0
Other (Specify):			0
Other (Specify):			0
Subtotal	\$19,038	\$11	\$19,049
Transfer from Reserve			0
Family Fees for Certified Children Full-Day Program	1,482		1,482
Family Fees for Certified Children Part-Day Program			0
Interest Earned on Apportionments			0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children	110,167	3,203	113,370
Head Start Program (EC § 8235(b))			0
Other (Specify):Childcare vouchers, PFA enrollment	84,471	51,835	136,306
Other (Specify):			0
TOTAL REVENUE	\$215,158	\$55,049	\$270,207

SECTION IV - REIMBURSABLE EXPENSES			
1000 Certificated Salaries	\$183,578	\$28,809	\$212,387
2000 Classified Salaries	63,582	1,503	65,085
3000 Employee Benefits	33,658	11,964	45,622
4000 Books and Supplies	3,809	2,890	6,699
5000 Services and Other Operating Expenses	106,279	(35,044)	71,235
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Replacement Equipment (program-related)			0
Depreciation or Use Allowance	28,653	1,399	30,052
Start-Up Expenses (service level exemption)			0
Budget Impasse Credit			0
Indirect Costs. Rate: 0.00% (Rate is Self-Calculating)			0
TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT	\$419,559	\$11,521	\$431,080
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	\$44,296	\$401	\$44,697

FOR CDE-A&I USE ONLY:

Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Early Education and Support Division:

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

YES

NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

YES

NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.

**AUDITED ATTENDANCE AND FISCAL REPORT
for California State Preschool Programs
SAN FRANCISCO PILOT**

Agency Name: Good Samaritan Family Resource Center of San Francisco Vendor No. 130

Fiscal Year End: June 30, 2014 Contract No. CSPP 3467

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501-SF	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
SECTION V - SUPPLEMENTAL REVENUE			
Enhancement Funding	\$271,994	\$9,895	\$281,889
Other (Specify):			0
Other (Specify):			0
Other (Specify):			0
TOTAL SUPPLEMENTAL REVENUE	\$271,994	\$9,895	\$281,889

SECTION VI - SUPPLEMENTAL EXPENSES

EXPENSES RELATED TO SUPPLEMENTAL REVENUE			
1000 Certificated Salaries	\$119,012	\$19,870	\$138,882
2000 Classified Salaries	41,220	1,340	42,560
3000 Employee Benefits	21,820	8,013	29,833
4000 Books and Supplies	2,468	1,912	4,380
5000 Services and Other Operating Expenses	68,899	(22,317)	46,582
6000 Equipment/Other Capital Outlay			0
Depreciation or Use Allowance	18,575	1,077	19,652
Indirect Costs			0
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable Capital Outlay			0
Other: e.g., Entertainment Expenses			0
Other (Specify):			0
Other (Specify):			0
TOTAL SUPPLEMENTAL EXPENSES	\$271,994	\$9,895	\$281,889

COMMENTS - If necessary, attach additional sheets to explain adjustments:

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
SCHEDULE OF ADMINISTRATIVE COSTS
FOR THE YEAR ENDED JUNE 30, 2014

Salaries	\$ 29,433
Benefits & Taxes	6,991
Consultants/Contractors	2,518
Office	3,693
Insurance	697
Building Costs	735
Other	630
Total Administrative Costs	\$ <u>44,697</u>

See notes to the financial statements

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
CHILD DEVELOPMENT PROGRAM
SCHEDULE OF RENOVATION & REPAIR EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

CSPP-3467

EXPENDITURES \$10,000 UNIT COST		EXPENDITURES OVER \$10,000 UNIT COST WITH CDD APPROVAL		EXPENDITURES OVER \$10,000 UNIT COST WITHOUT CDD APPROVAL	
COST	ITEM	COST	ITEM	COST	ITEM
	NONE		NONE		NONE

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
CHILD DEVELOPMENT PROGRAM
SCHEDULE OF EQUIPMENT EXPENDITURES
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

CSPP-3467

EXPENDITURES \$7,500 UNIT COST		EXPENDITURES OVER \$7,500 UNIT COST WITH CDD APPROVAL		EXPENDITURES OVER \$7,500 UNIT COST WITHOUT CDD APPROVAL	
COST	ITEM	COST	ITEM	COST	ITEM
	NONE		NONE		NONE

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Agency Name: Good Samaritan Family Resource Center of San Francisco

Fiscal Year End: June 30, 2014

Vendor No. V130

Independent Auditor's Name: Allan Liu, C.P.A.

RESERVE ACCOUNT TYPE (Check One):

- Center Based
 Resource and Referral
 Alternative Payment

COLUMN A	COLUMN B	COLUMN C
PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT

LAST YEAR:

1. Beginning Balance (must equal ending balance from Last Year's AUD 9530-A)	\$0	\$0	\$0
2. Plus Transfers from Contracts to Reserve Account (based on last year's post-audit CDFS 9530, Section IV):			
Contract No.	\$0	\$0	\$0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Contracts to Reserve Account	0	0	0
3. Less Excess Reserve to be Billed (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)	\$0		\$0
4. Ending Balance on Last Year's Post-Audit CDFS 9530	\$0	\$0	\$0

THIS YEAR:

5. Plus Interest Earned This Year on Reserve Funds (column A must agree with this year's CDFS 9530-A, Section II)	\$0	\$0	\$0
6. Less Transfers to Contracts from Reserve Account (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
Contract No.	\$0	\$0	\$0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Contracts from Reserve Account	0	0	0
7. Ending Balance on June 30, 2014 (column A must agree with this year's CDFS 9530-A, Section IV)	\$0	\$0	\$0

COMMENTS - If necessary, attach additional sheets to explain adjustments:

GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
SCHEDULE OF FEDERAL AND STATE AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Catalog Number	Program or Award Number	Award Amount	Revenue Recognized	Disbursements/ Expenditures
Federal					
U. S. DEPT. OF AGRICULTURE					
<i>Passed through:</i>					
California State Dept. of Education					
Child & Adult Care Food Program	10.558	38-2969-0A	\$ 19,049	\$ 19,049	\$ 19,049
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT					
<i>Passed through:</i>					
California State Dept. of Education					
Child Development Services					
State Preschool	93.596/575	CSPP-3467	<u>225,461</u>	<u>28,579</u>	<u>28,579</u>
TOTAL FEDERAL AWARDS			<u>\$ 244,510</u>	<u>\$ 47,628</u>	<u>\$ 47,628</u>
STATE					
California State Dept. of Education					
Child Development Services					
State Preschool					
		CSPP-3467	<u>225,461</u>	<u>139,530</u>	<u>139,530</u>
TOTAL STATE AWARDS			<u>\$ 225,461</u>	<u>\$ 139,530</u>	<u>\$ 139,530</u>
TOTAL FEDERAL AND STATE AWARDS			<u>\$ 469,971</u>	<u>\$ 187,158</u>	<u>\$ 187,158</u>

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Good Samaritan Family Resource Center, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of California Department of Education. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements and supplemental schedules.

Allan Liu, Certified Public Accountant
201 Willow Avenue/Millbrae, CA 94030
Ph. 650.692.1172 Fax 650.692.1194

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Good Samaritan Family Resource Center of San Francisco
San Francisco, California

I 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 Good Samaritan Family Resource Center of San Francisco (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, 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 my report thereon dated November 12, 2014.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Good Samaritan Family Resource Center of San Francisco's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Good Samaritan Family Resource Center of San Francisco's internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

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

My 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 my audit we did not identify any deficiencies in internal control that I 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 Good Samaritan Family Resource Center of San Francisco's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

Allan Liu

Certified Public Accountant
Millbrae, California
November 5, 2014

**GOOD SAMARITAN FAMILY RESOURCE CENTER OF SAN FRANCISCO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

FINDINGS AND QUESTIONED COSTS:

PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS

None.

CURRENT YEAR AUDIT FINDINGS AND RECOMMENDATIONS

None.