

***ORANGE COUNTY CHILD ABUSE  
PREVENTION CENTER, INC.***

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2015**

**WITH INDEPENDENT AUDITORS' REPORT**

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**FINANCIAL STATEMENTS**  
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**INDEPENDENT AUDITORS' REPORT**

The Board of Directors of  
Orange County Child Abuse Prevention Center, Inc.  
Anaheim, California

***Report on Financial Statements***

We have audited the accompanying financial statements of the Orange County Child Abuse Prevention Center, Inc., (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2015, 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 auditors consider internal control relevant to the Organization'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 Organization'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 the Orange County Child Abuse Prevention Center, Inc. as of June 30, 2015, 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.

**Report on Summarized Comparative Information**

We have previously audited the Orange County Child Abuse Prevention Center, Inc.'s 2014 financial statements, and our report dated September 29, 2014, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 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 September 28, 2015, on our consideration of the Organization'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 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 the Organization's internal control over financial reporting and compliance.

*White Nelson Dick Evans LLP*

Irvine, California  
September 28, 2015

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2015**  
**(With Summarized Comparative Totals as of June 30, 2014)**

**ASSETS**

	<u>2015</u>	<u>2014</u>
Current Assets:		
Cash and cash equivalents	\$ 718,595	\$ 817,983
Investments	1,004,390	1,452,374
Receivables from government agencies	649,915	355,072
Prepaid expenses	37,704	45,019
Pledge receivables	<u>78,729</u>	<u>55,575</u>
Total Current Assets	<u>2,489,333</u>	<u>2,726,023</u>
Equipment and furniture, net of accumulated depreciation of \$70,269 and \$60,404 at June 30, 2015 and 2014, respectively	<u>236,608</u>	<u>81,610</u>
Other Assets:		
Deposits	<u>33,188</u>	<u>14,396</u>
Total Other Assets	<u>33,188</u>	<u>14,396</u>
Total Assets	<u>\$ 2,759,129</u>	<u>\$ 2,822,029</u>

**LIABILITIES AND NET ASSETS**

Current Liabilities:		
Accounts payable	\$ 41,733	\$ 52,734
Accrued liabilities	605,766	440,591
Deferred revenue	<u>69,600</u>	<u>134,400</u>
Total Current Liabilities	<u>717,099</u>	<u>627,725</u>
Net Assets:		
Unrestricted	1,745,766	1,864,110
Temporarily restricted	292,313	326,243
Permanently restricted	<u>3,951</u>	<u>3,951</u>
Total Net Assets	<u>2,042,030</u>	<u>2,194,304</u>
Total Liabilities and Net Assets	<u>\$ 2,759,129</u>	<u>\$ 2,822,029</u>

The accompanying notes are an integral part of these financial statements

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
(With Summarized Comparative Totals for the Year Ended June 30, 2014)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Grand Totals	
				2015	2014
Support and Revenue:					
Contributions:					
United Way	\$ -	\$ -	\$ -	\$ -	63,750
Other	122,164	-	-	122,164	143,561
Total Contributions	122,164	-	-	122,164	207,311
Special Events:					
Revenues	759,348	-	-	759,348	717,048
Direct expenses	(199,162)	-	-	(199,162)	(231,199)
Total Net Special Events	560,186	-	-	560,186	485,849
Other Support:					
Grants	1,291,809	4,829,951	-	6,121,760	5,792,071
Donated goods	-	363,765	-	363,765	293,062
In-kind services	-	197,913	-	197,913	202,352
Targeted case management	-	161,277	-	161,277	232,790
Investment income	5,539	-	-	5,539	6,434
Total Other Support	1,297,348	5,552,906	-	6,850,254	6,526,709
Total Support and Revenue	1,979,698	5,552,906	-	7,532,604	7,219,869
Net Assets Released from Restrictions	5,586,836	(5,586,836)	-	-	-
	7,566,534	(33,930)	-	7,532,604	7,219,869
Expenses:					
Program Services:					
In-home	2,506,257	-	-	2,506,257	2,490,811
Mental health	2,172,057	-	-	2,172,057	1,859,245
CAST	334,638	-	-	334,638	327,775
Outreach and education	1,008,454	-	-	1,008,454	1,014,158
Goods	843,124	-	-	843,124	797,665
Capacity building	60,295	-	-	60,295	64,156
Total Program Services	6,924,825	-	-	6,924,825	6,553,810
Support Services:					
Fundraising	404,807	-	-	404,807	310,137
General and administrative	355,246	-	-	355,246	323,834
Total Support Services	760,053	-	-	760,053	633,971
Total Expenses	7,684,878	-	-	7,684,878	7,187,781
Increase (Decrease) in Net Assets	(118,344)	(33,930)	-	(152,274)	32,088
Net Assets, Beginning of Year	1,864,110	326,243	3,951	2,194,304	2,162,216
Net Assets, End of Year	\$ 1,745,766	\$ 292,313	\$ 3,951	\$ 2,042,030	\$ 2,194,304

The accompanying notes are an integral part of these financial statements

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Summarized Comparative Totals for the Year Ended June 30, 2014)**

	Program Services						Support Services			Grand Totals		
	In-Home	Mental Health	CAST	Outreach and Education	Goods	Capacity Building	Total Program Services	Fundraising	General and Administrative	Total Support Services	2015	2014
Salaries, benefits and payroll taxes	\$ 1,968,548	\$ 1,818,108	\$ 124,639	\$ 860,177	\$ 276,033	\$ 18,643	\$ 5,066,148	\$ 323,442	\$ 224,979	\$ 548,421	\$ 5,614,569	\$ 5,158,717
Donated goods	170,301	19,448	3,355	29,756	140,905	-	363,765	-	-	-	363,765	282,795
In-kind services	-	-	197,913	-	-	-	197,913	-	-	-	197,913	202,352
Audit	13,898	11,445	890	6,392	2,007	77	34,709	1,635	1,102	2,737	37,446	31,064
Dues and subscriptions	511	412	6	283	77	5	1,294	388	7,942	8,330	9,624	3,723
Insurance	7,696	7,431	494	3,539	1,111	41	20,312	905	452	1,357	21,669	12,528
Auto and mileage	100,703	61,974	394	21,397	2,672	139	187,279	2,719	2,208	4,927	192,206	195,224
Basic Needs leases / goods	-	-	-	-	388,929	-	388,929	-	-	-	388,929	383,088
Office supplies	25,633	18,107	4,131	7,427	4,421	135	59,854	1,947	3,566	5,513	65,367	62,369
Program expenses	14,415	24,212	2,194	3,134	424	29,202	73,581	39,247	44,661	83,908	157,489	142,779
Rent	120,638	98,161	197	37,634	11,316	424	268,370	9,533	4,659	14,192	282,562	246,109
Equipment lease and maintenance	32,631	49,448	219	21,168	6,391	11,518	121,375	3,982	3,764	7,746	129,121	218,070
Telephone	31,440	25,756	93	15,484	6,836	80	79,689	3,756	2,034	5,790	85,479	93,367
Travel and education	9,802	27,559	-	275	229	-	37,865	286	3,457	3,743	41,608	58,113
Depreciation	-	-	-	-	-	-	-	-	50,993	50,993	50,993	32,488
Fundraising	-	-	-	-	-	-	-	8,656	-	8,656	8,656	4,042
Newsletter	3,315	8,536	5	952	1,186	8	14,002	6,822	-	6,822	20,824	50,182
Postage	1,677	1,460	4	829	496	23	4,489	264	393	657	5,146	5,708
Miscellaneous	5,049	-	104	7	91	-	5,251	1,225	5,036	6,261	11,512	5,063
Total Functional Expenses	\$ 2,506,257	\$ 2,172,057	\$ 334,638	\$ 1,008,454	\$ 843,124	\$ 60,295	\$ 6,924,825	\$ 404,807	\$ 355,246	\$ 760,053	\$ 7,684,878	\$ 7,187,781

The accompanying notes are an integral part of these financial statements

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
**(With Summarized Comparative Totals for the Year Ended June 30, 2014)**

	<u>2015</u>	<u>2014</u>
Cash Flows from Operating Activities:		
Increase (Decrease) in net assets	\$ (152,274)	\$ 32,088
Adjustment to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	50,993	32,488
Donated property and equipment received	-	10,226
Changes in:		
Receivables from government agencies	(294,843)	107,078
Prepaid expenses	7,315	3,014
Pledges receivable	(23,154)	(4,452)
Deposits	(18,792)	(235)
Accounts payable	(11,001)	18,657
Accrued liabilities	165,175	71,164
Deferred revenue	(64,800)	115,950
	<u>(341,381)</u>	<u>385,978</u>
Net Cash Provided by (Used in) Operating Activities		
Cash Flows from Investing Activities:		
Purchase of equipment and furniture	(205,991)	(40,547)
Net change in investments	447,984	(6,424)
	<u>241,993</u>	<u>(46,971)</u>
Net Cash Provided by (Used in) Investing Activities		
Net Increase (Decrease) in Cash and Cash Equivalents	(99,388)	339,007
Cash and Cash Equivalents at Beginning of Year	<u>817,983</u>	<u>478,976</u>
Cash and Cash Equivalents at End of Year	<u>\$ 718,595</u>	<u>\$ 817,983</u>

The accompanying notes are an integral part of these financial statements



**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**Note 1: Nature of Operations and Summary of Significant Accounting Policies**

**Nature of Operations**

Orange County Child Abuse Prevention Center, Inc. (the "Organization") is a California nonprofit public benefit corporation incorporated in 1983. The Organization is committed to preventing and breaking the generational cycle of child abuse, domestic violence, and teen pregnancy in Orange County, California. The Organization is primarily funded by grants from government agencies, contributions and fundraising from special events.

The Organization is currently licensed to do business as the following:

- Child Abuse Prevention Center
- Exchange Club Child Prevention Center of Orange County
- The Prevention Center
- Welcome Baby
- Unmasking

**Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for not-for-profit organizations. The accounts of the Organization are maintained in accordance with the principles of net asset accounting. Accordingly, all financial transactions have been recorded and reported by net asset class as follows:

*Unrestricted:* These generally result from revenue generated by receiving unrestricted contributions, providing services, and receiving interest from investments less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

*Temporarily Restricted:* The Organization reports gifts of cash and other assets as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from program or capital restrictions.

*Permanently Restricted:* These net assets are restricted by donors who stipulate that resources are to be maintained permanently, but permit the Organization to expend all of the income (or other economic benefits) derived from the donated assets.

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**Note 1: Nature of Operations and Summary of Significant Accounting Policies (Continued)**

**Cash and Cash Equivalents**

For purposes of reporting cash flows, cash and cash equivalents include petty cash funds, bank checking accounts used for operating purposes, and investments with maturities of three months or less from the original purchase dates.

**Equipment and Furniture**

Equipment and furniture are recorded at cost at date of purchase or estimated fair value at date of donation. Equipment and furniture are depreciated over their estimated useful lives (ranging from 3 to 7 years) using the straight-line method. Depreciation expense related to equipment and furniture amounted to \$50,993 for the year ended June 30, 2015.

**Receivables from Government Agencies**

Receivables from government agencies represent the only concentrated group of credit risk for the Organization. Management does not believe that there are any significant credit risks associated with these governmental agencies. Management continually monitors these receivables to address any credit risks which may arise.

**Pledges Receivable**

Pledges receivable represent unconditional promises to give from unrelated organizations and individuals. Management does not believe that there is any significant credit risk associated with the Organization's pledges receivable. Pledges receivable reflected in the accompanying statement of financial position are all expected to be collected in less than one year.

**Deferred Revenue**

Deferred revenue consists principally of an amount collected for a grant of \$125,000 from the Weingart Foundation in 2014. Under the terms of the grant agreement the funds must be returned unless the Organization meets certain requirements. The amount of the grant will be recognized upon the Organizations fulfillment of the requirements. As of June 30, 2015 \$62,500 of the Weingart Foundation grant had not yet been recognized.

**Donated Service and Goods**

Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organizations' contracts with the County of Orange Social Service Agency require that volunteer services must be utilized and reported to the County. The County has a computed hourly rate of \$16.50 based on duties for these volunteers and, accordingly, the Organization records the value of these services as both a revenue and corresponding expense. Approximately 15,000 hours of other volunteer services that do not meet these criteria are not recognized in the financial statements. In total, the Organization had approximately 27,000 volunteer hours during the fiscal year ended June 30, 2015. Donated goods are recorded at their estimated fair market value at the time of distribution.

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**Note 1: Nature of Operations and Summary of Significant Accounting Policies (Continued)**

**Gifts and Contributions**

Gifts and contributions are recorded upon receipt in amounts equivalent to their estimated fair market value. Unrestricted gifts and revenue are classified as unrestricted. Unconditional promises to give cash and other assets are recognized in the period the promise is made. Conditional promises are recognized when they become unconditional. Restricted gifts, contributions, and other restricted resources are classified as either temporarily or permanently restricted.

**Income Taxes**

The Organization is exempt from federal incomes taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from California income taxes. The Organization currently has no material unrelated business income. Accordingly, no provision for income taxes has been recorded in the accompanying financial statements.

Management does not believe that the Organization has any uncertain tax positions. The Organization evaluates its tax positions and would recognize a loss contingency associated with an uncertain tax position when it is probable that a liability has been incurred as of the statement of financial position date and the amount of the loss can be reasonably estimated. The amount recognized would be subject to estimate and management judgment with respect to the likely outcome of each uncertain tax position. The amount that is ultimately sustained for an individual uncertain tax position or for all uncertain tax positions in the aggregate could differ from the amount recognized. The years open for tax authority examination are 2011 through 2014 for federal purposes and 2010 through 2014 for state purposes.

**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.

The Organization has no financial instruments utilizing Level 2 or Level 3 inputs for measurement of fair value.

**Prior-Year Summarized Information**

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 the Organization's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**Note 1: Nature of Operations and Summary of Significant Accounting Policies (Continued)**

**Functional Allocation of Expenses**

Expenses that can be identified with a specific program or supporting service are charged directly to the related program or supporting service. Expenses that are associated with the program and supporting service are allocated based on evaluation by the Organization's management.

**Use of Estimates**

The process of preparing financial statements in accordance with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and gains, and expenses and losses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts. Management believes that these estimates and assumptions provide a reasonable basis for the fair presentation of the financial statements.

**Note 2: Risks and Uncertainties**

The Organization maintains cash balances at multiple financial institutions. At June 30, 2015, accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2015, The Organization's cash balances on deposit at the institutions in excess of federally insured limits totaled \$338,887.

The Organization obtains a substantial portion of its support from three sources. During the year ended June 30, 2015 support received from these sources aggregated approximately \$5,800,000. At June 30, 2015, amounts due from these sources in accounts, grants, and awards receivable, were approximately \$650,000.

**Note 3: Investments**

The Organization's investments are carried at estimated fair market value based on observable quoted market prices in active markets for identical assets (Level 1 inputs).

Investments consisted of the following as of June 30, 2015:

	<u>Fair Value</u>
Money Market Mutual Funds	\$ 204,390
Certificates of Deposit	<u>800,000</u>
	<u>\$ 1,004,390</u>

Investment income for the year ended June 30, 2015 was primarily composed of interest income.

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**Note 4: Commitments**

The Organization leases its office space and a warehouse under the terms of non-cancellable operating lease agreements expiring through August 2020. The leases contain rent holidays, stipulated rent increases approximating the consumer price index and require the Organization to pay certain facility expenses. Total rents, after consideration of all rent holidays and escalators, are recognized as rent expense on a straight-line basis over the lease term. The difference between the rent paid and the straight-line expense, in the amount of \$132,790 as of June 30, 2015, is recorded in accrued liabilities in the accompanying balance sheet. The Organization also leases certain equipment under the terms of non-cancellable operating leases.

Future minimum lease payments under the terms of the agreements were as follows as of June 30, 2015:

Year Ending <u>June 30,</u>	
2016	\$ 305,002
2017	352,108
2018	357,683
2019	362,167
2020	<u>433,022</u>
	<u>\$ 1,809,982</u>

Rent expense under non-cancellable operating leases was approximately \$184,000 for the year ended June 30, 2015.

**Note 5: Retirement Plan**

The Organization contributes to a 403(b) plan in which the contribution is distributed to all full-time employees who are eligible to participate, subject to certain lengths of service and age requirements. Organization contributions to the plan are made at the discretion of the Board of Directors at the end of the fiscal year. During the year ended June 30, 2015, the Organization made contributions to the plan totaling approximately \$59,000. Organization contributions vest over four years.

**Note 6: Special Events**

Revenues and expenses related to special events associated with the Organization's fundraising activities for the year ended June 30, 2015 were as follows:

	<u>Campaigns</u>	<u>Gala</u>	<u>Golf</u>	<u>Total</u>
Revenues	\$ 189,051	\$ 256,534	\$ 313,763	\$ 759,348
Direct Expenses	<u>(20,086)</u>	<u>(94,455)</u>	<u>(84,621)</u>	<u>(199,162)</u>
	<u>\$ 168,965</u>	<u>\$ 162,079</u>	<u>\$ 229,142</u>	<u>\$ 560,186</u>

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**Note 7: Net Assets**

Net assets consisted of the following as of June 30, 2015:

Unrestricted Net Assets:	
Invested in equipment and furniture	\$ 236,608
Available for programs	<u>1,509,158</u>
	<u>1,745,766</u>
Temporarily Restricted Net Assets:	
Child Abuse Service Team (CAST)	273,137
Other	<u>19,176</u>
	<u>292,313</u>
Permanently Restricted Net Assets:	
Holden Endowment	<u>3,951</u>
Total Net Assets	<u>\$ 2,042,030</u>

**Note 8: Targeted Case Management**

In 2001, the Organization began a service called Targeted Case Management (TCM), which qualifies for future reimbursement of costs and is managed by both local and state governments. Timing and receipt of funding under the TCM program is uncertain; as such, the Organization recognizes these revenues when received, which can lead to fluctuations in total support and revenues between fiscal years.

**Note 9: Basic Needs Program**

In 2005, the Organization began a program called Basic Needs (BN) which is funded by the County of Orange. The BN program requires that basic household items such as beds, refrigerators, car seats, etc. be purchased, housed and delivered to at risk families. There is also a requirement that the Organization must collect, warehouse and distribute donated goods. Of the approximately \$331,000 in purchased items and \$141,000 in donated items during the year ended June 30, 2015, approximately \$12,000 and \$15,000, respectively, had not yet been distributed to program beneficiaries as of June 30, 2015. Based on the terms of the Organization's agreement with the County of Orange, items purchased for this program are the property of the County of Orange until they are delivered. Since the Organization does not have any ownership of these items and must distribute them to program beneficiaries, no inventory has been reflected in the accompanying statement of financial position.

**ORANGE COUNTY CHILD ABUSE PREVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**Note 10: Subsequent Events**

Events occurring after June 30, 2015 have been evaluated for possible adjustment to the financial statements or disclosure as of September 28, 2015, which is the date the financial statements were available to be issued.