

WOMEN'S CENTER - YOUTH & FAMILY SERVICES
(A Nonprofit Corporation)

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2014

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Women's Center – Youth & Family Services (A Nonprofit Organization)
Stockton, California

I have audited the accompanying financial statements of Women's Center - Youth & Family Services (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional income and 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

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 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, 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 Women's Center - Youth & Family Services as of June 30, 2014, 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.

Other Matters

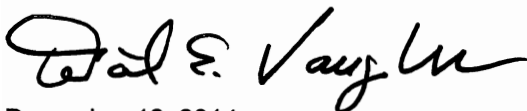
My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the schedule of Cal EMA Grants on page 16 are presented for purposes of additional analysis and are 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 my opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated December 16, 2014 on my consideration of Women's Center - Youth & Family Services' 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion of the 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 Women's Center - Youth & Family Services' internal control over financial reporting and compliance.

Report on Summarized Comparative Information

I have previously audited the Women's Center - Youth & Family Services 2013 financial statements, and my report dated December 12, 2013, expressed an unmodified opinion on those audited financial statements. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013 is consistent, in all material respects, with the audited financial statements from which it has been derived.



December 16, 2014
Stockton, California

WOMEN'S CENTER - YOUTH & FAMILY SERVICES

(A Nonprofit Corporation)

STATEMENT OF FINANCIAL POSITION

June 30, 2014

(with Comparative Totals for June 30, 2013)

ASSETS	2014	2013
Current assets		
Cash	\$ 634,175	\$ 655,294
Accounts receivable	161,754	266,913
Bequests receivable	103,687	362,000
City of Tracy grant receivable	-	418,000
Prepaid expenses	-	10,278
Investments (Note 2)	448,951	350,877
Total current assets	\$ 1,348,567	\$2,063,362
Property and equipment		
Land, buildings and equipment, net of accumulated depreciation of \$2,342,976 (Notes 3)	1,785,480	1,120,223
Agency quasi endowment fund (Note 2)	128,666	119,544
Total assets	<u>\$ 3,262,713</u>	<u>\$3,303,129</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Notes payable, current portion (Note 4)	\$ 46,577	\$ 48,808
Line of Credit	66,336	-
Accounts payable	47,387	55,260
Accrued expenses	151,958	148,154
Total current liabilities	\$ 312,258	\$ 252,222
Notes payable, less current portion	209,671	256,125
Total liabilities	<u>\$ 521,929</u>	<u>\$ 508,347</u>
NET ASSETS		
Unrestricted		
Undesignated	\$ 410,263	\$ 465,044
Property and equipment	1,785,480	1,120,223
Total unrestricted net assets	\$ 2,195,743	\$1,585,267
Temporarily restricted	545,041	1,209,515
Total net assets	<u>\$ 2,740,784</u>	<u>\$2,794,782</u>
Total liabilities and net assets	<u>\$ 3,262,713</u>	<u>\$3,303,129</u>

See Notes to Financial Statements.

WOMEN'S CENTER - FAMILY & YOUTH SERVICES

(A Nonprofit Corporation)

STATEMENT OF ACTIVITIES

Year Ended June 30, 2014

(with Comparative Totals for June 30, 2013)

CHANGES IN UNRESTRICTED NET ASSETS

PUBLIC SUPPORT AND REVENUE

	<u>2014</u>	<u>2013</u>
Public Support		
Contributions (including In-kind of \$169,487)	\$ 281,154	\$ 1,020,462
Special events	90,096	98,427
Total public support	<u>\$ 371,250</u>	<u>\$ 1,118,889</u>
Revenue		
Contracts & grants	\$ 2,634,251	\$ 2,467,231
Investment income including unrealized gains & (losses)	67,177	45,448
Net contracts & grants released from restrictions	1,103,924	104,595
Total revenue	<u>\$ 3,805,352</u>	<u>\$ 2,617,274</u>
Total public support and revenue	<u>\$ 4,176,602</u>	<u>\$ 3,736,163</u>

EXPENSES

Program services		
Sexual assault	\$ 360,448	\$ 429,882
Domestic violence	994,275	998,203
Satellite offices	140,252	124,320
Youth services	1,135,666	965,972
DAWN shelter	497,978	466,677
Total program services	<u>\$ 3,128,619</u>	<u>\$ 2,985,054</u>
Supporting services		
Management and general	\$ 251,626	\$ 425,973
Fundraising	185,881	181,242
Total supporting services	<u>\$ 437,507</u>	<u>\$ 607,215</u>
Total expenses	<u>\$ 3,566,126</u>	<u>\$ 3,592,269</u>
Increase (decrease) in unrestricted net assets	\$ 610,476	\$ 143,894

CHANGE IN TEMPORARILY RESTRICTED NET ASSETS

Contributions	399,266	1,113,820
Contracts & Grants	40,184	-
Net contributed assets released from restrictions	<u>(1,103,924)</u>	<u>(104,595)</u>
Increase (decrease) in net assets	\$ (53,998)	\$ 1,153,119
NET ASSETS, beginning of year	<u>2,794,782</u>	<u>1,641,663</u>
NET ASSETS, end of year	<u>\$ 2,740,784</u>	<u>\$ 2,794,782</u>

See Notes to Financial Statements.

WOMEN'S CENTER - YOUTH & FAMILY SERVICES
STATEMENT OF FUNCTIONAL INCOME AND EXPENSES
Year Ended June 30, 2014
(with Comparative Totals for June 30, 2013)

	Program Services					Supporting Services			2014	2013	
	Sexual Assault	Domestic Violence	Satellite Offices	DAWN Shelter	Youth Services	Total	Management and General	Fund Raising			Total
PUBLIC SUPPORT & REVENUE											
Contracts & grants	\$ 360,544	\$ 941,812	\$ 53,970	\$ 261,518	\$ 1,056,591	\$ 2,674,435	\$ -	\$ -	\$ -	\$ 2,674,435	\$ 2,478,438
Contributions & special events	16,896	52,780	96,807	54,204	91,681	312,368	451	288,210	288,661	601,029	2,015,179
Investment & other income	-	-	-	-	-	-	236,664	-	236,664	236,664	251,771
Total public support and revenue	\$ 377,440	\$ 994,592	\$ 150,777	\$ 315,722	\$ 1,148,272	\$ 2,986,803	\$ 237,115	\$ 288,210	\$ 525,325	\$ 3,512,128	\$ 4,745,388
EXPENSES											
Wage Expense	\$ 220,834	\$ 650,334	\$ 90,762	\$ 299,671	\$ 608,627	\$ 1,870,228	\$ 44,368	\$ 116,153	\$ 160,521	\$ 2,030,749	\$ 2,036,388
Benefits	54,517	163,945	16,820	81,477	170,872	487,631	66,417	21,048	87,465	575,096	561,046
Program Materials	4,251	20,704	50	2,723	45,894	73,622	127,305	-	127,305	200,927	237,715
Office Supplies	11,156	7,458	3,024	4,838	14,697	41,173	56,824	6,581	63,405	104,578	101,594
Professional Fees	14,726	24,225	2,373	5,964	27,941	75,229	10,363	2,093	12,456	87,685	101,009
Utilities	-	5,527	3,985	21,429	25,544	56,485	23,522	-	23,522	80,007	83,829
Relief Workers	11,098	-	-	973	61,424	73,495	-	-	-	73,495	11,950
Repairs & Maintenance	-	53	1,499	20,509	15,543	37,604	23,342	-	23,342	60,946	56,727
Other	13,153	8,019	-	-	3,000	24,172	2,343	28,585	30,928	55,100	47,197
Conferences / Training / Mileage	6,531	23,014	2,102	366	9,380	41,393	12,847	717	13,564	54,957	56,272
Communications	675	8,424	3,861	5,077	12,596	30,633	10,641	1,281	11,922	42,555	50,666
Occupancy Expense	-	6,218	3,435	6,897	16,005	32,555	585	-	585	33,140	27,129
Insurance	6,081	1,650	-	5,000	17,305	30,036	122	-	122	30,158	44,629
Supplies	114	54	-	8,112	12,077	20,357	3,717	1,285	5,002	25,359	26,464
Interest Expense	-	-	-	-	-	-	14,580	-	14,580	14,580	-
Donor & Community Relations	-	496	50	-	-	546	5,941	3,186	9,127	9,673	9,601
Unallowed Costs	1,028	500	327	50	1,202	3,107	5,242	403	5,645	8,752	11,209
Expendable Equipment	-	1,358	-	2,055	4,788	8,201	(1,906)	-	(1,906)	6,295	11,385
Administrative Expense	(4,742)	2,023	-	742	35,383	33,406	(32,936)	-	(32,936)	470	6,229
Shared Costs	12,205	45,942	8,532	19,909	25,597	112,185	(127,492)	-	(127,492)	(15,307)	(15,340)
Total expenses before depreciation	\$ 351,627	\$ 969,944	\$ 136,820	\$ 485,792	\$ 1,107,875	\$ 3,052,058	\$ 245,825	\$ 181,332	\$ 427,157	\$ 3,479,215	\$ 3,465,699
Excess before depreciation	\$ 25,813	\$ 24,648	\$ 13,957	\$ (170,070)	\$ 40,397	(65,255)	(8,710)	\$ 106,878	\$ 98,168	\$ 32,913	\$ 1,279,689
Depreciation	8,821	24,331	3,432	12,186	27,791	76,561	5,801	4,549	10,350	86,911	126,570
Total expenses after depreciation	\$ 360,448	\$ 994,275	\$ 140,252	\$ 497,978	\$ 1,135,666	3,128,619	\$ 251,626	\$ 185,881	\$ 437,507	\$ 3,566,126	\$ 3,592,269
Excess of revenue over expenses	\$ 16,992	\$ 317	\$ 10,525	\$ (182,256)	\$ 12,606	(141,816)	\$ (14,511)	\$ 102,329	\$ 87,818	\$ (53,998)	\$ 1,153,119

See Notes to Financial Statements.

WOMEN'S CENTER - YOUTH & FAMILY SERVICES

(A Nonprofit Corporation)

STATEMENT OF CASH FLOWS

Year Ended June 30, 2014

(with Comparative Totals for June 30, 2013)

	<u>2014</u>	<u>2013</u>
Cash flows from operating activities		
Increase (decrease) in net assets	\$ (53,998)	\$ 1,153,119
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation & amortization	86,911	126,570
Unrealized (gain) loss on investments	(51,852)	(44,488)
Changes in assets and liabilities		
(Increase) Decrease in accounts receivable	781,472	(724,209)
(Increase) Decrease in prepaid expenses	10,278	5,669
(Decrease) Increase in accounts payable	(7,873)	23,411
(Decrease) Increase in accrued expenses	3,804	22,917
	<u>\$ 768,742</u>	<u>\$ 562,989</u>
Cash flows from investing activities		
Purchase of capital assets	\$ (752,168)	\$ (70,594)
Purchase and reinvestment of investments	(55,344)	-
	<u>\$ (807,512)</u>	<u>\$ (70,594)</u>
Cash flows from financing activities		
Borrowings on line of credit	\$ 665,000	\$ 247,000
Payments on line of credit	(598,664)	(275,722)
Increase (Decrease) in Notes Payable	(48,685)	(44,735)
	<u>\$ 17,651</u>	<u>\$ (73,457)</u>
Net increase (decrease) in cash and cash equivalents	\$ (21,119)	\$ 418,938
Cash and cash equivalents:		
Beginning	655,294	236,356
Ending	<u>\$ 634,175</u>	<u>\$ 655,294</u>
Cash paid for interest:	\$ 14,580	\$ 13,882

See Notes to Financial Statements.

WOMEN'S CENTER – YOUTH & FAMILY SERVICES NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Business and Significant Accounting Policies

Women's Center -Youth & Family Services is a nonprofit California corporation organized to provide educational and charitable services to women, children and men and comprehensive services to at-risk youth and adults ages 12-24. Services include sexual assault and domestic violence counseling and advocacy, domestic violence shelter, transitional housing, information and referral, prevention, parenting outreach and a youth Drop-In Center.

Program Descriptions:

Sexual Assault: The Sexual Assault program provides comprehensive services for victims of sexual assault in San Joaquin County. Services include 24-hour crisis line and response to sexual assault victims, advocacy including personal accompaniment to law enforcement agencies, hospitals and social service providers and court proceedings. Temporary Restraining Order assistance, legal justice system information is provided to victims of sexual assault. Individual and peer counseling in English, Spanish, and Southeast Asian dialects are available to sexual assault victims. Support groups for survivors of sexual assault. Provides age appropriate workshops and a self-defense class to children, teens, teachers, and parents regarding sexual assault prevention.

Domestic Violence: The Domestic Violence program provides comprehensive services for victims of domestic violence. Services include a 24-hour crisis line as well as personal accompaniment to victims of domestic violence. Temporary Restraining Order assistance is offered as well as legal and justice system information or information and referrals to other appropriate agencies. Peer counseling in English, Spanish and Southeast Asian dialects is available either one on one or in a support group setting. Presentations about agency services and domestic violence prevention and education are provided to children, teens, teachers, civic groups, churches and classrooms in an age appropriate method.

TREE House, Tracy Shelter: Established in 1998, the Tracy Women's Center serves South County residents. Through a public office, all Women Center services are provided by certified staff and volunteers. In 2003, the Tracy refuge for empowerment and education (TREE House) emergency shelter opened the door to serve battered women and their children. These individuals can spend up to 60 days while participating in crisis intervention programs.

DAWN House, Stockton Shelter: DAWN House provides temporary emergency shelter for battered women and their children. Victims may stay in DAWN House for up to 60 days while participating in supportive programming including life skills training, support groups and individual counseling, "Just For Kids" children's Program, "Just For Moms" parenting program, referral services and employment readiness.

Youth Services: The Youth Services Department provides comprehensive services to at-risk youth and young adults ages 12-24. Services include a 24-hour crisis line, two emergency shelters for homeless and runaway youth; a youth outreach component as well as a Drop-In Center. The Drop-In Center provides hot meals and snacks, shower and laundry facilities, case management, therapy, recreational activities and emotional support. The Youth Outreach program provides mentoring, field trips, classes, education support and employment skill building sessions.

Revenue Recognition:

A substantial portion of program revenues are derived from government contracts and grants. In accordance with the contract or grant provisions, revenues are recognized as expenses are incurred by the programs. Accounts receivable represents reimbursements due from the contracting or granting entities. Deferred revenue represents amounts received in advance of expenditure for the specific purpose. A significant reduction in the level of this support could affect the Center's programs.

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Business and Significant Accounting Policies (Continued)

Line of Credit:

The Organization has a line of credit of \$250,000 with a local bank. The balance of the line at June 30, 2014 was \$66,336.

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent 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.

Buildings and Equipment:

Purchased buildings, improvements and equipment are stated at cost. Donated equipment is stated at the estimated fair market value at the date of donation. Depreciation is computed by the straight-line method over useful lives ranging from five to thirty-one years.

Recognition of Restricted Contributions:

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Included in temporarily restricted net assets are restrictions for a specific grant. At June 30, 2014, \$ 545,041 was restricted for future use.

Taxes:

The Women's Center – Youth & Family Services organization is exempt from federal income taxes under IRC Sec. 501 (c)(3) and state income tax under section 23701 of the California Revenue and Taxation Code.

Donated Services:

No amounts have been reflected in the statements for donated services since an objective basis is not available to measure the value of such services; however, a substantial number of volunteers have donated their time in the Center's program services and its fund raising campaigns.

Allocation of Expenses:

The Center allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural classification. Other expenses that are common to several functions are allocated among the programs and support services benefited.

Subsequent Events:

Subsequent events have been evaluated through the date the financial statements were available to be issued, which was December 16, 2014.

NOTES TO FINANCIAL STATEMENTS

Note 2. Investments and Agency Quasi Endowment Fund

Investments are stated at market value
and consist of the following:

Mutual funds	\$ 236,762
Variable annuity	108,348
Fixed annuity	<u>103,841</u>
Total investments	\$ 448,951
Agency quasi endowment fund	<u>128,666</u>
Total investments and agency quasi endowment fund	<u>\$ 577,617</u>

Investments include 41% in equities and 59% in fixed income.

The variable annuity is invested in fixed-rate annuity and U.S. equities.

The fixed annuity is a flexible premium tax deferred annuity.

Generally accepted accounting principles establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

The organization's investments fair value fell within the Level 1 fair value hierarchy as of June 30, 2014.

The agency quasi endowment fund are held by Sacramento Region Community Foundation and the Community Foundation of San Joaquin and the Women's Center can direct how they are invested.

Note 3. Land, Building and Equipment

A summary of land, building and equipment follows:

Equipment and furniture	\$ 671,671
Building improvements	1,658,291
Buildings	1,535,518
Land & improvements	<u>262,976</u>
	\$ 4,128,456
Less accumulated depreciation	<u>2,342,976</u>
	<u>\$ 1,785,480</u>

NOTES TO FINANCIAL STATEMENTS

Note 4. Long-Term Debt

Long-term debt consisted of the following at June 30, 2014:

Note Payable, Bank of Stockton, due September 2037, interest rate of 6%. Payable in monthly payments of principal and interest of \$922. Secured by land and building.	\$ 137,269
Note payable, City of Stockton, Redevelopment Department, due August 2015, interest rate of 0%. Each year, upon successful completion of an annual review, one-tenth of the original loan principal will be forgiven. Secured by land and building.	29,199
Note payable, City of Stockton, Redevelopment Department, due September 2020, interest rate of 0%. Each year, upon successful completion of an annual review, one-tenth of the original loan principal will be forgiven. Secured by land and building.	51,929
Note payable, City of Stockton, Redevelopment Department, due June 2018, interest rate of 0%. Each year, upon successful completion of an annual review, one-tenth of the original loan principal will be forgiven. Secured by land and building.	19,851
Note payable, City of Stockton, due October 2019, interest rate of 0%. Each year, upon successful completion of an annual review, one-tenth of the original loan principal will be forgiven. Secured by land and building.	18,000
	\$ 256,248

Maturities of debt in future years are as follows as of June 30, 2014:

2015	46,577
2016	17,558
2017	17,750
2018	17,952
2019	13,187
Thereafter	143,224
	\$ 256,248



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
Women's Center - Youth & Family Services

I have audited, in accordance with the auditing standards generally accepted in the United State of America and the standards applicable to financial audits contained in *Government Auditing Standards* issue by the Comptroller General of the United States, the financial statements of Women's Center - Youth & Family Services (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 dated December 10, 2014.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Women's Center - Youth & Family Services' 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 Women's Center - Youth & Family Services' 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 organization'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 I 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 Women's Center - Youth & Family Services' (a nonprofit organization) financial statements are free of 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.


Stockton, California
December 16, 2014



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors
Women's Center - Youth & Family Services

Report on Compliance for Each Major Federal Program

I have audited Women's Center - Youth & Family Services' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Women's Center - Youth & Family Services' major federal programs for the year ended June 30, 2014. Women's Center - Youth & Family Services' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Women's Center - Youth & Family Services' major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Women's Center - Youth & Family Services' compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Women's Center - Youth & Family Services' compliance.

Opinion on Each Major Federal Program

In my opinion, Women's Center - Youth & Family Services complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

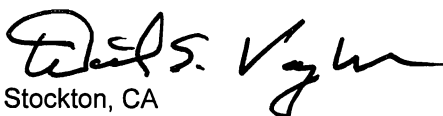
Report on Internal Control Over Compliance

Management of Women's Center - Youth & Family Services is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Women's Center - Youth & Family Services' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Women's Center - Youth & Family Services' internal control over compliance.

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

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Stockton, CA
December 16, 2014

WOMEN'S CENTER - YOUTH & FAMILY SERVICES
(A Nonprofit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor Program Title	Agency or Pass through #	Federal CFDA #	Federal Expenditures	
U.S Department of Health and Human Services				
Passed through California Emergency Management Agency:				
Sexual Assault Victim Services	RPE Grant (3)	93.136	\$ 43,296	\$ 43,296
Passed through Administration on Children, Youth and Families:				
Basic Center Program		93.623	\$ 126,220	
Transitional Living Program		93.550	<u>221,157</u>	347,377
U.S Department of Justice				
Passed through California Emergency Management Agency:				
Sexual Assault Victim Services	RC13331101 (4)	16.575	\$ 212,020	
Domestic Violence - Victim Services	DV13281101 (2)	16.575	203,646	
Sexual Assault Victim Services	RC12321101 (1)	16.575	<u>37,930</u>	453,596
U.S Department of Housing & Urban Development				
CDBG Grant Passed through City of Lathrop		14.218	\$ -	
CDBG Grant Passed through City of Manteca		14.218	2,500	
CDBG Grant Passed through City of Stockton		14.218	27,004	
CDBG Grant Passed through San Joaquin County		14.218	17,000	
CDBG Grant Passed through City of Tracy		14.218	<u>7,000</u>	53,504
Federal Emergency Management Agency				
Passed through United Way of America:				
Emergency Food and Shelter Program	16-0860-00-006	97.024	\$ 29,360	29,360
Total Federal Expenditures			<u>\$ 927,133</u>	

(1) \$ 37,930
(2) 203,646
(3) 43,296
(4) 212,020

Note: This schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

WOMEN'S CENTER - YOUTH & FAMILY SERVICES

(A Nonprofit Corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2014

A. Auditor's results

- (1) An unqualified report on the financial statements was issued.
- (2) No material weaknesses or reportable conditions in internal controls were disclosed by the audit.
- (3) No noncompliance which is material to the financial statements was disclosed by the audit.
- (4) No material weaknesses or reportable conditions in internal controls over major programs were disclosed by the audit.
- (5) An unqualified report on compliance was issued.
- (6) No audit findings related to major programs were disclosed by the audit.
- (7) The major programs are:

CFDA# 16.575	Sexual Assault & Domestic Violence	\$	453,596
CFDA# 93.550	Transitional Living Program	\$	221,157
- (8) The dollar threshold to distinguish Type A and Type B programs is \$300,000.
- (9) The auditee did qualify as a low risk auditee.

B. No findings relating to the financial statements which are required to be reported in accordance with GAGAS were disclosed by the audit.

C. No findings or questioned costs for major federal awards programs were disclosed by the audit.

WOMEN'S CENTER OF SAN JOAQUIN COUNTY

SCHEDULE OF CAL EMA GRANTS

Year Ended June 30, 2014

	CAL EMA RC 12321101		CAL EMA DV 13281101		CAL EMA RC 13331101	
	Cash	Match	Cash	Match	Cash	Match
PUBLIC SUPPORT & REVENUE						
Contracts & grants - nonfederal	\$ 15,683	\$ -	\$ 200,019	\$ 20,002	\$ 54,483	\$ -
Contracts & grants - federal	37,930	9,483	203,646	-	212,020	53,007
Total Public Support and Revenue	<u>\$ 53,613</u>	<u>\$ 9,483</u>	<u>\$ 403,665</u>	<u>\$ 20,002</u>	<u>\$ 266,503</u>	<u>\$ 53,007</u>
EXPENSES						
Personnel	\$ 38,789	\$ 9,483	\$ 367,817	\$ 20,002	\$ 198,819	\$ 53,007
Operating expenses	11,821	-	34,478	-	52,649	-
Equipment purchases	-	-	-	-	-	-
Total program expenditures	<u>\$ 50,610</u>	<u>\$ 9,483</u>	<u>\$ 402,295</u>	<u>\$ 20,002</u>	<u>\$ 251,468</u>	<u>\$ 53,007</u>