

WOMEN'S CENTER OF SAN JOAQUIN COUNTY
(A Nonprofit Corporation)

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2011

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Women's Center of San Joaquin County (A Nonprofit Organization)
Stockton, California

I have audited the accompanying statement of financial position of Women's Center of San Joaquin County (A Nonprofit Organization) as of June 30, 2011, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Women's Center of San Joaquin County's management. My responsibility is to express an opinion on these financial statements based on my audit. The prior year summarized comparative information has been derived from the Organization's 2010 financial statements and, in my report dated November 16, 2010, I expressed an unqualified opinion on those financial statements.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Women's Center of San Joaquin County (A Nonprofit Organization) as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 10, 2011, on my consideration Women's Center of San Joaquin County's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of Women's Center of San Joaquin County (A Nonprofit Organization), taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is not a required part of the basic 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 accompanying supplementary information on page 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic 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 presented in all material respects in relation to the basic financial statements taken as a whole.

Stockton, California
November 10, 2011

WOMEN'S CENTER OF SAN JOAQUIN COUNTY

(A Nonprofit Corporation)

STATEMENT OF FINANCIAL POSITION

June 30, 2011

(with Comparative Totals for June 30, 2010)

| ASSETS | <u>2011</u> | <u>2010</u> |
|--|---------------------|---------------------|
| Current assets | | |
| Cash | \$ 171,468 | \$ 206,817 |
| Accounts receivable | 201,395 | 251,044 |
| Prepaid expenses | 22,165 | 20,743 |
| Investments (Note 2) | <u>308,842</u> | <u>339,681</u> |
| Total current assets | \$ 703,870 | \$ 818,285 |
| Property and equipment | | |
| Land, buildings and equipment, net of accumulated depreciation of \$1,536,678 & 1,422,056 (Notes 3 & 4) | 448,926 | 506,983 |
| Agency quasi endowment fund (Note 2) | <u>104,137</u> | <u>87,203</u> |
| Total assets | <u>\$ 1,256,933</u> | <u>\$ 1,412,471</u> |
| LIABILITIES AND NET ASSETS | | |
| Current liabilities | | |
| Accounts payable | \$ 9,477 | \$ 39,490 |
| Accrued expenses | <u>95,207</u> | <u>81,970</u> |
| Total current liabilities | <u>\$ 104,684</u> | <u>\$ 121,460</u> |
| NET ASSETS | | |
| Unrestricted | | |
| Undesignated | \$ 606,738 | \$ 599,498 |
| Property and equipment | <u>448,926</u> | <u>506,983</u> |
| Total unrestricted net assets | \$ 1,055,664 | \$ 1,106,481 |
| Temporarily restricted | <u>96,585</u> | <u>184,530</u> |
| Total net assets | <u>\$ 1,152,249</u> | <u>\$ 1,291,011</u> |
| Total liabilities and net assets | <u>\$ 1,256,933</u> | <u>\$ 1,412,471</u> |

See Notes to Financial Statements.

WOMEN'S CENTER OF SAN JOAQUIN COUNTY

(A Nonprofit Corporation)

STATEMENT OF ACTIVITIES

Year Ended June 30, 2011

(with Comparative Totals for Year Ended June 30, 2010)

CHANGES IN UNRESTRICTED NET ASSETS

| PUBLIC SUPPORT AND REVENUE | <u>2011</u> | <u>2010</u> |
|---|---------------------|---------------------|
| Public Support | | |
| Contributions & bequests | \$ 636,726 | \$ 555,896 |
| Special events - gross | 83,070 | 85,083 |
| Total public support | <u>\$ 719,796</u> | <u>\$ 640,979</u> |
| Revenue | | |
| Contracts & grants | \$ 1,526,105 | \$ 1,301,798 |
| Investment income including unrealized gains & (losses) | 57,501 | 28,998 |
| Net contracts & grants released from restrictions | 220,306 | 12,009 |
| Total revenue | <u>\$ 1,803,912</u> | <u>\$ 1,342,805</u> |
| Total public support and revenue | <u>\$ 2,523,708</u> | <u>\$ 1,983,784</u> |
| EXPENSES | | |
| Program services | | |
| Sexual assault | \$ 669,449 | \$ 498,030 |
| Domestic violence | 1,101,109 | 861,536 |
| Satellite offices | 7,091 | 7,245 |
| Dawn shelter | 446,963 | 345,065 |
| Total program services | <u>\$ 2,224,612</u> | <u>\$ 1,711,876</u> |
| Supporting services | | |
| Management and general | \$ 145,965 | \$ 209,358 |
| Fund raising | 159,532 | 132,172 |
| Total supporting services | <u>\$ 305,497</u> | <u>\$ 341,530</u> |
| Total expenses | <u>\$ 2,530,109</u> | <u>\$ 2,053,406</u> |
| Increase (decrease) in unrestricted net assets | \$ (6,401) | \$ (69,622) |
| CHANGE IN TEMPORARILY RESTRICTED NET ASSETS | | |
| Contracts & grants | 87,945 | 129,444 |
| Net contributed assets released from restrictions | <u>(220,306)</u> | <u>(12,009)</u> |
| Increase (decrease) in net assets | \$ (138,762) | \$ 47,813 |
| NET ASSETS, beginning of year | <u>1,291,011</u> | <u>1,243,198</u> |
| NET ASSETS, end of year | <u>\$ 1,152,249</u> | <u>\$ 1,291,011</u> |

See Notes to Financial Statements.

WOMEN'S CENTER OF SAN JOAQUIN COUNTY
STATEMENT OF FUNCTIONAL INCOME AND EXPENSES
Year Ended June 30, 2011
(with Comparative Totals for Year Ended June 30, 2010)

| | Program Services | | | | | Supporting Services | | | Total June 30, | | |
|---|--------------------|----------------------|----------------------|---------------------|-----------------|---------------------|---------------------------|-------------------|-------------------|---------------------|---------------------|
| | Sexual Assault | Domestic Violence | Satellite Offices | Dawn Shelter | Shared Costs | Total | Management and General | Fund Raising | Total | 2011 | 2010 |
| PUBLIC SUPPORT & REVENUE | | | | | | | | | | | |
| Contracts & grants | \$ 568,918 | \$ 818,409 | \$ 7,036 | \$ 191,137 | \$ - | \$ 1,585,500 | \$ 28,550 | \$ - | \$ 28,550 | \$ 1,614,050 | \$ 1,431,242 |
| Contributions & special events | 80,865 | 158,110 | - | 69,472 | - | 308,447 | 28,290 | 383,059 | 411,349 | 719,796 | 640,979 |
| Investment & other income | - | - | - | - | - | - | 57,501 | - | 57,501 | 57,501 | 28,998 |
| Total public support and revenue | \$ 649,783 | \$ 976,519 | \$ 7,036 | \$ 260,609 | \$ - | \$ 1,893,947 | \$ 114,341 | \$ 383,059 | \$ 497,400 | \$ 2,391,347 | \$ 2,101,219 |
| EXPENSES | | | | | | | | | | | |
| Wage Expense | \$ 372,742 | \$ 617,776 | \$ 4,799 | \$ 239,703 | \$ 36,434 | \$ 1,271,454 | \$ 75,083 | \$ 92,652 | \$ 167,735 | \$ 1,439,189 | \$ 1,229,669 |
| Benefits | 89,543 | 127,793 | 1,013 | 68,498 | 3,655 | 290,502 | 29,221 | 17,903 | 47,124 | 337,626 | 252,635 |
| Professional Fees | 52,672 | 23,168 | - | 4,875 | - | 80,715 | (2,127) | 7,637 | 5,510 | 86,225 | 48,506 |
| Office Supplies | 5,291 | 19,633 | - | 5,197 | 27,171 | 57,292 | 10,670 | 5,690 | 16,360 | 73,652 | 76,873 |
| Program Materials | 22,606 | 140,084 | - | 28,640 | - | 191,330 | (1,174) | 7,147 | 5,973 | 197,303 | 67,073 |
| Relief Workers | 11,821 | 216 | 1,279 | 14,357 | - | 27,673 | - | - | - | 27,673 | 53,018 |
| Utilities | 2,883 | 7,857 | - | 19,714 | 13,241 | 43,695 | (4,515) | - | (4,515) | 39,180 | 40,955 |
| Communications | 7,124 | 7,296 | - | 7,286 | 20,971 | 42,677 | (2,614) | 900 | (1,714) | 40,963 | 35,110 |
| Conferences / Training / Mileage | 15,382 | 20,849 | - | 1,678 | 329 | 38,238 | 13,643 | 1,397 | 15,040 | 53,278 | 32,627 |
| Supplies | 1,081 | 745 | - | 5,514 | 2,119 | 9,459 | 1,176 | 14,600 | 15,776 | 25,235 | 27,544 |
| Occupancy Expense | 2,050 | 16,338 | - | 7,783 | 833 | 27,004 | 3,903 | 1,867 | 5,770 | 32,774 | 26,611 |
| Repairs & Maintenance | - | 6,522 | - | 9,812 | 10,616 | 26,950 | 150 | 1,183 | 1,333 | 28,283 | 23,590 |
| Insurance | 340 | - | - | 510 | - | 850 | 5,623 | - | 5,623 | 6,473 | 32,822 |
| Other | - | 204 | - | 13 | - | 217 | 11,629 | 7 | 11,636 | 11,853 | 14,638 |
| Unallowed Costs | - | 645 | - | - | - | 645 | 4,205 | 145 | 4,350 | 4,995 | 6,927 |
| Donor & Community Relations | - | - | - | - | - | - | 2,782 | 1,077 | 3,859 | 3,859 | 2,337 |
| Administrative Expense | 19,761 | 28,540 | - | 5,970 | (30,951) | 23,320 | (23,320) | - | (23,320) | - | (2) |
| Shared Costs | 34,318 | 33,504 | - | 4,120 | (84,727) | (12,785) | 13,325 | - | 13,325 | 540 | (2,205) |
| Expendable Equipment | 692 | 1,708 | - | 3,080 | 309 | 5,789 | 597 | - | 597 | 6,386 | 11,932 |
| Total expenses before depreciation | \$ 638,306 | \$ 1,052,878 | \$ 7,091 | \$ 426,750 | \$ - | \$ 2,125,025 | \$ 138,257 | \$ 152,205 | \$ 290,462 | \$ 2,415,487 | \$ 1,980,660 |
| Excess before depreciation | \$ 11,477 | \$ (76,359) | \$ (55) | \$ (166,141) | \$ - | \$ (231,078) | \$ (23,916) | \$ 230,854 | \$ 206,938 | \$ (24,140) | \$ 120,559 |
| Depreciation | 31,143 | 48,231 | - | 20,213 | - | 99,587 | 7,708 | 7,327 | 15,035 | 114,622 | 72,746 |
| Total expenses after depreciation | \$ 669,449 | \$ 1,101,109 | \$ 7,091 | \$ 446,963 | \$ - | \$ 2,224,612 | \$ 145,965 | \$ 159,532 | \$ 305,497 | \$ 2,530,109 | 2,053,406 |
| Excess of revenue over expenses | \$ (19,666) | \$ (124,590) | \$ (55) | \$ (186,354) | \$ - | \$ (330,665) | \$ (31,624) | \$ 223,527 | \$ 191,903 | \$ (138,762) | \$ 47,813 |

See Notes to Financial Statements.

WOMEN'S CENTER OF SAN JOAQUIN COUNTY

(A Nonprofit Corporation)

STATEMENT OF CASH FLOWS

Year Ended June 30, 2011

(with Comparative Totals for Year Ended June 30, 2011)

| | <u>2011</u> | <u>2010</u> |
|--|---------------------|--------------------|
| Cash flows from operating activities | | |
| Increase (decrease) in net assets | \$ (138,762) | \$ 47,813 |
| Adjustments to reconcile operating income to net cash provided by operating activities | | |
| Depreciation & amortization | 114,622 | 73,667 |
| Unrealized (gain) loss on investments | 83,905 | (28,161) |
| Changes in assets and liabilities | | |
| (Increase) Decrease in accounts receivable | 49,649 | (12,499) |
| (Increase) Decrease in prepaid expenses | (1,422) | (2,973) |
| (Decrease) Increase in accounts payable | (30,013) | 9,940 |
| (Decrease) Increase in accrued expenses | 13,237 | 17,966 |
| Net cash provided by (used in) operating activities | <u>\$ 91,216</u> | <u>\$ 105,753</u> |
| Cash flows from investing activities | | |
| Purchase of capital assets | \$ (56,565) | \$ (98,048) |
| Investments reduction | (70,000) | - |
| Net cash used in investing activities | <u>\$ (126,565)</u> | <u>\$ (98,048)</u> |
| Cash flows from financing activities | | |
| Borrowings on line of credit | \$ 85,000 | \$ - |
| Payments on line of credit | (85,000) | - |
| Net cash provided by financing activities | <u>\$ -</u> | <u>\$ -</u> |
| Net increase (decrease) in cash and cash equivalents | \$ (35,349) | \$ 7,705 |
| Cash and cash equivalents: | | |
| Beginning | 206,817 | 199,112 |
| Ending | <u>\$ 171,468</u> | <u>\$ 206,817</u> |

See Notes to Financial Statements.

WOMEN'S CENTER OF SAN JOAQUIN COUNTY NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Business and Significant Accounting Policies

Women's Center of San Joaquin County is a nonprofit California corporation organized to provide educational and charitable services to women, children and men. Services include sexual assault and domestic violence counseling and advocacy, domestic violence shelter, transitional housing, information and referral, prevention, parenting and outreach.

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.

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.

Comparative Totals:

Certain reclassifications have been made to the prior year to conform to the current year presentation.

NOTES TO FINANCIAL STATEMENTS

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

Line of Credit:

The Women's Center has a line of credit of \$150,000 with a local bank. The balance of the line at June 30, 2011 was \$ 0.

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, 2011, \$ 96,585 was restricted for future use.

Taxes:

The Women's Center of San Joaquin County 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 November 10, 2011.

NOTES TO FINANCIAL STATEMENTS

Note 2. Investments and Agency Quasi Endowment Fund

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

| | |
|---|--------------------------|
| Fixed annuity | \$ 48,606 |
| Variable annuity | 94,771 |
| Mutual funds | <u>165,465</u> |
| | \$ 308,842 |
| Agency quasi endowment fund | <u>104,137</u> |
| Total investments and agency quasi endowment fund | <u><u>\$ 412,979</u></u> |

The mutual funds are invested in 40% manufacturing, 32% service and 28% in information companies. The fixed annuity is a flexible premium tax deferred annuity. The variable annuity is invested 85% in fixed-rate annuity and 15% in U.S. equities.

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, 2011.

The agency quasi endowment fund is held by Sacramento Region Community Foundation and the Women's Center can direct how it is invested.

Note 3. Land, Building and Equipment

A summary of land, building and equipment follows:

| | |
|-------------------------------|--------------------------|
| Equipment and furniture | \$ 460,502 |
| Building improvements | 1,056,484 |
| Buildings | 363,168 |
| Land & improvements | <u>105,450</u> |
| | \$ 1,985,604 |
| Less accumulated depreciation | <u>1,536,678</u> |
| | <u><u>\$ 448,926</u></u> |



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

To the Board of Directors
Women's Center of San Joaquin County
Stockton, California

I have audited the financial statements of Women's Center of San Joaquin County (A Nonprofit Organization) as of and for the year ended June 30, 2011, and have issued my report thereon dated November 10, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Women's Center of San Joaquin County (A Nonprofit Organization)'s internal control over financial reporting as a basis for designing my auditing procedures 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 of San Joaquin County's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting 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 deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Women's Center of San Joaquin County (A Nonprofit Organization)'s 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 that are required to be reported under Government Auditing Standards.

This report is intended for the information of the board of directors, management and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Handwritten signature of David E. Vaughn

Stockton, California
November 10, 2011



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors
Women's Center of San Joaquin County
Stockton, California

Compliance

I have audited the compliance of Women's Center of San Joaquin County (A Nonprofit Organization) with the types of compliance requirements described in the "U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 2011. Women's Center of San Joaquin County (A Nonprofit Organization)'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Women's Center of San Joaquin County (A Nonprofit Organization)'s management. My responsibility is to express an opinion on Women's Center of San Joaquin County (A Nonprofit Organization)'s compliance based on my audit.

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 of San Joaquin County (A Nonprofit Organization)'s 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. My audit does not provide a legal determination on Women's Center of San Joaquin County (A Nonprofit Organization)'s compliance with those requirements.

In my opinion, Women's Center of San Joaquin County (A Nonprofit Organization) complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

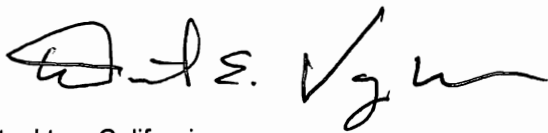
The management of Women's Center of San Joaquin County (A Nonprofit Organization) is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Women's Center of San Joaquin County (A Nonprofit Organization)'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance 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 of San Joaquin County 's internal control over compliance.

A *control deficiency* exists in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended for the information of the board of directors, management and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "A. S. V. G. M." with a long horizontal flourish extending to the right.

Stockton, California
November 10, 2011

WOMEN'S CENTER OF SAN JOAQUIN COUNTY

(A Nonprofit Corporation)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2011

| <u>Federal Grantor/Pass-Through Grantor Program Title</u> | <u>Agency or Pass through #</u> | <u>Federal CFDA #</u> | <u>Federal Expenditures</u> | |
|--|-------------------------------------|---------------------------|---------------------------------|------------|
| U.S Department of Health and Human Services | | | | |
| Passed through California State Office of Emergency Services: | | | | |
| Domestic violence Victim Services | DV09241101 (2) | 93.671 | \$ 73,213 | |
| Sexual Assault Victim Services | RPE Grant (3) | 93.136 | <u>92,379</u> | |
| | | | | \$ 165,592 |
| Federal Appropriations - Jerry McNearny | NVA | - | <u>143,853</u> | \$ 309,445 |
| U.S Department of Justice | | | | |
| Passed through California State Office of Office of Emergency Services | | | | |
| Sexual Assault Victim Services | RC09291101 (4) | 16.575 | \$ 41,207 | |
| Domestic Violence - Victim Services | DV10251101 (2) | 16.575 | 110,244 | |
| Sexual Assault Victim Services | RC10301101 (1) | 16.575 | <u>205,429</u> | 356,880 |
| Sexual Assault Victim Services | RC09291101 (4) | 16.017 | <u>11,184</u> | 368,064 |
| U.S Department of Housing & Urban Development | | | | |
| CDBG Grant Passed through City of Lathrop | | 14.218 | \$ 1,010 | |
| CDBG Grant Passed through City of Manteca | | 14.218 | 7,428 | |
| CDBG Grant Passed through City of Stockton | | 14.218 | 24,871 | |
| CDBG Grant Passed through San Joaquin County | | 14.218 | 3,920 | |
| CDBG Grant Passed through City of Tracy | | 14.218 | <u>7,214</u> | \$ 44,443 |
| Federal Emergency Management Agency | | | | |
| Pass through United Way of America | | | | |
| Emergency Food and Shelter Program | 16-0860-00-006 | 83.523 | \$ 14,582 | 14,582 |
| Total Federal Expenditures | | | <u><u>\$ 736,534</u></u> | |

- (1) \$ 205,429
- (2) 183,457
- (3) 92,379
- (4) 52,391

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

WOMEN'S CENTER OF SAN JOAQUIN COUNTY

(A Nonprofit Corporation)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2011

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 | \$ | 356,880 |
| CFDA# ARRA Federal Appropriations Jerry McNerney | \$ | 143,853 |
- (8) The dollar threshold to distinguish Type A and Type B programs is \$300,000.
- (9) The auditee did not qualified 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, 2011

| | CAL EMA RC 09291101 | | CAL EMA DV 10251101 | | CAL EMA RC 10301101 | |
|---|------------------------|------------------|------------------------|------------------|------------------------|------------------|
| | Cash | Match | Cash | Match | Cash | Match |
| PUBLIC SUPPORT & REVENUE | | | | | | |
| Contracts & grants - nonfederal | \$ 67,401 | \$ - | \$ 283,568 | \$ 39,339 | \$ 59,436 | \$ - |
| Contracts & grants - federal | 216,838 | 51,414 | 110,244 | 27,561 | 246,515 | 61,629 |
| Total Public Support and Revenue | \$ 284,239 | \$ 51,414 | \$ 393,812 | \$ 66,900 | \$ 305,951 | \$ 61,629 |
| EXPENSES | | | | | | |
| Personnel | \$ 67,298 | \$ 51,414 | \$ 339,097 | \$ 66,900 | \$ 192,369 | \$ 61,629 |
| Operating expenses | 16,575 | - | 54,719 | - | 47,428 | - |
| Equipment purchases | - | - | - | - | - | - |
| Total program expenditures | \$ 83,873 | \$ 51,414 | \$ 393,816 | \$ 66,900 | \$ 239,797 | \$ 61,629 |