

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**Year Ended June 30, 2009**

## CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statement of financial position	2
Statement of activities	3
Statement of functional income & expenses	4
Statement of cash flows	5
Notes to financial statements	6-8
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	9
Schedule of OES Grants	10



David E. Vaughn CPA

(209) 957-8806, fax (209) 957-9589

4540 Gnekow Drive, Stockton, Ca. 95212-1307

## 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, 2009, 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 2008 financial statements and, in my report dated October 22, 2008, 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, 2009, 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 December 10, 2009 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 supplementary information on page 10 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Stockton, California  
December 10, 2009

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

**STATEMENT OF FINANCIAL POSITION**  
June 30, 2009  
(with Comparative Totals for June 30, 2008)

	2009	2008
<b>ASSETS</b>		
Current assets		
Cash	\$ 199,112	\$ 104,334
Accounts receivable	238,545	243,747
Prepaid expenses	17,770	22,694
Investments (Note 2)	398,723	433,783
Total current assets	\$ 854,150	\$ 804,558
Property and equipment		
Land, buildings and equipment, net of accumulated depreciation of \$1,350,695 & 1,265,094 (Notes 3 & 4)	482,602	483,866
Total assets	\$ 1,336,752	\$ 1,288,424
 <b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Accounts payable	\$ 29,550	\$ 19,149
Accrued expenses	64,004	63,392
Total current liabilities	\$ 93,554	\$ 82,541
 <b>NET ASSETS</b>		
Unrestricted		
Undesignated	\$ 705,510	\$ 621,192
Property and equipment	482,602	483,866
Total unrestricted net assets	\$ 1,188,112	\$ 1,105,058
Temporarily restricted	55,086	100,825
Total net assets	\$ 1,243,198	\$ 1,205,883
Total liabilities and net assets	\$ 1,336,752	\$ 1,288,424

See Notes to Financial Statements.

**WOMEN'S CENTER OF SAN JOAQUIN COUNTY**

(A Nonprofit Corporation)

**STATEMENT OF ACTIVITIES**

Year Ended June 30, 2009

(with Comparative Totals for Year Ended June 30, 2008)

CHANGES IN UNRESTRICTED NET ASSETS

	<u>2009</u>	<u>2008</u>
<b>PUBLIC SUPPORT AND REVENUE</b>		
Public Support		
Contributions & bequests	\$ 495,637	\$ 539,626
Special events - gross	77,602	66,122
Total public support	<u>\$ 573,239</u>	<u>\$ 605,748</u>
Revenue		
Contracts & grants	\$ 1,309,583	\$ 1,201,606
Investment income including unrealized gains & (losses)	(31,444)	(7,282)
Net contributed assets released from restrictions	83,156	46,056
Total revenue	<u>\$ 1,361,295</u>	<u>\$ 1,240,380</u>
Total public support and revenue	<u>\$ 1,934,534</u>	<u>\$ 1,846,128</u>
<b>EXPENSES</b>		
Program services		
Sexual assault	\$ 392,875	\$ 424,975
Domestic violence	813,082	635,522
Satellite offices	32,246	6,572
Dawn shelter	333,728	331,223
Total program services	<u>\$ 1,571,931</u>	<u>\$ 1,398,292</u>
Supporting services		
Management and general	\$ 130,001	\$ 153,234
Fund raising	149,548	270,396
Total supporting services	<u>\$ 279,549</u>	<u>\$ 423,630</u>
Total expenses	<u>\$ 1,851,480</u>	<u>\$ 1,821,922</u>
Increase (decrease) in unrestricted net assets	\$ 83,054	\$ 24,206
<b>CHANGE IN TEMPORARILY RESTRICTED NET ASSETS</b>		
Contributions	37,417	4,154
Net contributed assets released from restrictions	<u>(83,156)</u>	<u>(46,056)</u>
Increase (decrease) in net assets	\$ 37,315	\$ (17,696)
<b>NET ASSETS, beginning of year</b>	<u>1,205,883</u>	<u>1,223,579</u>
<b>NET ASSETS, end of year</b>	<u><u>\$ 1,243,198</u></u>	<u><u>\$ 1,205,883</u></u>

See Notes to Financial Statements.

**WOMEN'S CENTER OF SAN JOAQUIN COUNTY**  
**STATEMENT OF FUNCTIONAL INCOME AND EXPENSES**  
Year Ended June 30, 2009  
(with Comparative Totals for Year Ended June 30, 2008)

	Program Services					Supporting Services			Total June 30,		
	Sexual Assault	Domestic Violence	Satellite Offices	Dawn Shelter	Shared Costs	Total	Management and General	Fund Raising	Total	2009	2008
<b>PUBLIC SUPPORT &amp; REVENUE</b>											
Contracts & grants	\$ 327,594	\$ 771,266	\$ 7,245	\$ 168,198	\$ -	\$ 1,274,303	\$ 35,280	\$ -	\$ 35,280	\$ 1,309,583	\$ 1,201,606
Contributions & special events	110,620	99,015	24,000	44,653	-	278,288	35,685	296,683	332,368	610,656	609,902
Investment & other income	-	-	-	-	-	-	(31,444)	-	(31,444)	(31,444)	(7,282)
<b>Total public support and revenue</b>	<b>\$ 438,214</b>	<b>\$ 870,281</b>	<b>\$ 31,245</b>	<b>\$ 212,851</b>	<b>\$ -</b>	<b>\$ 1,552,591</b>	<b>\$ 39,521</b>	<b>\$ 296,683</b>	<b>\$ 336,204</b>	<b>\$ 1,888,795</b>	<b>\$ 1,804,226</b>
<b>EXPENSES</b>											
Wage Expense	\$ 231,938	\$ 464,632	\$ 5,691	\$ 150,728	\$ 27,357	\$ 880,346	\$ 111,895	\$ 87,129	\$ 199,024	\$ 1,079,370	\$ 1,097,312
Benefits	45,407	109,678	1,555	42,803	2,744	202,187	41,210	19,949	61,159	263,346	230,052
Relief Workers	13,056	18,754	-	33,144	-	64,954	-	-	-	64,954	60,948
Office Supplies	7,598	11,874	-	3,151	33,920	56,543	2,796	5,545	8,341	64,884	63,645
Program Materials	6,330	22,699	-	19,346	267	48,642	421	2,554	2,975	51,617	36,427
Utilities	500	5,233	-	28,236	10,853	44,822	(972)	-	(972)	43,850	38,734
Communications	2,062	6,544	-	4,055	22,140	34,801	1,679	1,578	3,257	38,058	27,801
Occupancy Expense	2,668	7,514	24,000	918	1,695	36,795	(8,969)	2,620	(6,349)	30,446	28,435
Conferences / Training / Mileage	4,181	12,226	-	721	171	17,299	5,302	3,707	9,009	26,308	30,308
Professional Fees	6,351	7,100	1,000	-	-	14,451	5,250	5,657	10,907	25,358	17,117
Supplies	2,637	797	-	2,365	2,675	8,474	459	12,919	13,378	21,852	14,969
Insurance	-	5,771	-	8,000	-	13,771	4,779	-	4,779	18,550	34,408
Repairs & Maintenance	1,239	1,445	-	6,097	8,769	17,550	(347)	226	(121)	17,429	26,571
Unallowed Costs	500	412	-	24	-	936	6,569	35	6,604	7,540	5,020
Other	-	718	-	-	-	718	6,290	-	6,290	7,008	10,511
Donor & Community Relations	-	237	-	-	-	237	3,717	663	4,380	4,617	3,630
Expendable Equipment	-	-	-	-	-	-	-	-	-	-	8,735
Administrative Expense	14,376	67,769	-	20,664	(26,451)	76,358	(76,358)	-	(76,358)	-	-
Shared Costs	35,478	32,491	-	1,400	(84,140)	(14,771)	14,771	-	14,771	-	-
<b>Total expenses before depreciation</b>	<b>\$ 374,321</b>	<b>\$ 775,894</b>	<b>\$ 32,246</b>	<b>\$ 321,652</b>	<b>\$ -</b>	<b>\$ 623,767</b>	<b>\$ 118,492</b>	<b>\$ 142,582</b>	<b>\$ 261,074</b>	<b>\$ 1,765,187</b>	<b>\$ 1,734,623</b>
Excess before depreciation	\$ 63,893	\$ 94,387	\$ (1,001)	\$ (108,801)	\$ -	\$ 48,478	\$ (78,971)	\$ 154,101	\$ 75,130	\$ 123,608	\$ 69,603
Depreciation	18,554	37,188	-	12,076	-	67,818	11,509	6,966	18,475	86,293	87,299
<b>Total expenses after depreciation</b>	<b>\$ 392,875</b>	<b>\$ 813,082</b>	<b>\$ 32,246</b>	<b>\$ 333,728</b>	<b>\$ -</b>	<b>\$ 1,571,931</b>	<b>\$ 130,001</b>	<b>\$ 149,548</b>	<b>\$ 279,549</b>	<b>\$ 1,851,480</b>	<b>\$ 1,821,922</b>
<b>Excess of revenue over expenses</b>	<b>\$ 45,339</b>	<b>\$ 57,199</b>	<b>\$ (1,001)</b>	<b>\$ (120,877)</b>	<b>\$ -</b>	<b>\$ (19,340)</b>	<b>\$ (90,480)</b>	<b>\$ 147,135</b>	<b>\$ 56,655</b>	<b>\$ 37,315</b>	<b>\$ (17,696)</b>

See Notes to Financial Statements.

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

**STATEMENT OF CASH FLOWS**  
Year Ended June 30, 2009  
(with Comparative Totals for Year Ended June 30, 2008)

	2009	2008
<b>Cash flows from operating activities</b>		
Increase (decrease) in net assets	\$ 37,315	\$ (17,696)
Adjustments to reconcile operating income to net cash provided by operating activities		
Depreciation & amortization	85,601	87,530
Unrealized (gain) loss on investments	35,060	7,101
Changes in assets and liabilities		
(Increase) Decrease in accounts receivable	5,202	60,778
(Increase) Decrease in prepaid expenses	4,924	1,916
(Decrease) Increase in accounts payable	10,401	2,050
(Decrease) Increase in accrued expenses	612	3,423
	<u>\$ 179,115</u>	<u>\$ 145,102</u>
<b>Cash flows from investing activities</b>		
Purchase of capital assets	\$ (84,337)	\$ (36,571)
Cash addition to investments	-	-
	<u>\$ (84,337)</u>	<u>\$ (36,571)</u>
<b>Cash flows from financing activities</b>		
Principal payments on mortgage note	\$ -	\$ (100,512)
Borrowings on line of credit	35,000	140,000
Payments on line of credit	(35,000)	(140,000)
	<u>\$ -</u>	<u>\$ (100,512)</u>
Net increase (decrease) in cash and cash equivalents	\$ 94,778	\$ 8,019
<b>Cash and cash equivalents:</b>		
Beginning	<u>104,334</u>	<u>96,315</u>
Ending	<u>\$ 199,112</u>	<u>\$ 104,334</u>

Supplemental disclosures of cash flows information

Cash payments for: Interest	\$ -	\$ 1,987
-----------------------------	------	----------

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.

## 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, 2009 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.

#### Comparative Totals:

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

#### 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, 2009, \$ 55,086 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.

## NOTES TO FINANCIAL STATEMENTS

### Note 2. Investments and Cash

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

Mutual funds	\$ 112,943
Annuities	196,002
Cash management	<u>89,778</u>
	<u>\$ 398,723</u>

### Note 3. Land, Building and Equipment

A summary of land, building and equipment follows:

Equipment and furniture	\$ 393,117
Building improvements	979,522
Buildings	363,168
Land & improvements	<u>97,490</u>
	<u>\$ 1,833,297</u>
Less accumulated depreciation	<u>1,350,695</u>
	<u>\$ 482,602</u>



David E. Vaughn CPA

(209) 957-8806, fax (209) 957-9589

4540 Gnekow Drive, Stockton, Ca. 95212-1307

**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, 2009, and have issued my report thereon dated December 10, 2009. 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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be prevented or detected by Organization's internal controls.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

My consideration of internal control over financial reporting 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 financial reporting that I 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.

  
Stockton, California  
December 10, 2009

**WOMEN'S CENTER OF SAN JOAQUIN COUNTY**

**SCHEDULE OF O.E.S. GRANTS**

Year Ended June 30, 2009

	State OES RC 08281101		State OES DV 08231101	
	Cash	Match	Cash	Match
<b>PUBLIC SUPPORT &amp; REVENUE</b>				
Contracts & grants - nonfederal	\$ 68,003	\$ -	\$ 110,835	\$ -
Contracts & grants - federal	175,662	43,916	84,660	42,327
Service fees & investment income	-	-	-	-
<b>Total Public Support and Revenue</b>	<b>\$ 243,665</b>	<b>\$ 43,916</b>	<b>\$ 195,495</b>	<b>\$ 42,327</b>
 <b>EXPENSES</b>				
Personnel	\$ 194,713	\$ 43,916	\$ 145,383	\$ 42,327
Operating expenses	48,952	-	50,112	-
Equipment purchases	-	-	-	-
<b>Total program expenditures</b>	<b>\$ 243,665</b>	<b>\$ 43,916</b>	<b>\$ 195,495</b>	<b>\$ 42,327</b>