

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
(A NOT FOR PROFIT ORGANIZATION)

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

AS OF JUNE 30, 2020 AND FOR
THE FISCAL YEAR THEN ENDED

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
(A NOT FOR PROFIT ORGANIZATION)

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
FINANCIAL STATEMENTS:	
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	4
Statement of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7 - 15
SUPPLEMENTARY FINANCIAL INFORMATION:	
Schedule of Federal Awards	17
Report on Compliance on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"	20
Report on Compliance with Requirements Applicable To Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	22
Schedule of Findings and Questioned Costs	24



Karina B. Alvarez, CPA

It's what you keep that matters

Se Habla Español

INDEPENDENT AUDITOR'S REPORT

Board of Directors
WomanHaven a Center for Family Solutions
El Centro, California

Report on the Financial Statements

I have audited the accompanying financial statements of WomanHaven a Center for Family Solutions (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of WomanHaven as of June 30, 2020, 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.

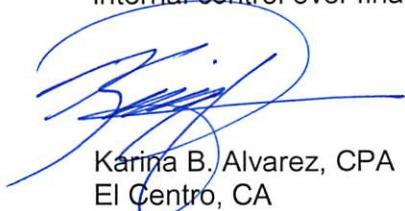
Other Matters

Other Information

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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is 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 as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated March 23, 2021, on my consideration of WomanHaven's 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 solely 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 effectiveness of the WomanHaven's 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 WomanHaven's internal control over financial reporting and compliance.



Karina B. Alvarez, CPA
El Centro, CA
March 23, 2021

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2020

ASSETS

Current Assets	
Cash in Bank - General Account	\$ 453,155
Accounts Receivable	53,606
Grants Receivable	465,207
Inventory	<u>1,731</u>
Total Current Assets	973,699
Property and Equipment, Net of Accum. Depr.	883,560
Security Deposits	<u>11,050</u>
 TOTAL ASSETS	 <u><u>\$ 1,868,309</u></u>

LIABILITIES AND NET ASSETS

Accounts Payable	\$ 6,301
PPP Loan	205,600
Credit Card	5,296
Payroll Taxes and Related Liabilities	12,343
Tenant Security Deposits Payable	1,536
Accrued Expenses	<u>74,920</u>
TOTAL LIABILITIES	<u>305,996</u>
NET ASSETS, WITHOUT DONOR RESTRICTIONS	1,562,313
NET ASSETS, WITH DONOR RESTRICTIONS	<u>-</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,868,309</u></u>

The accompanying notes to the financial statements are an integral part of these financial statements.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
STATEMENT OF ACTIVITIES AND
CHANGES IN NET ASSETS - UNRESTRICTED
FOR THE YEAR ENDED JUNE 30, 2020

REVENUE AND SUPPORT	
Government Grants and Public Support	
Governmental Agencies	\$ 2,150,938
Grants - Foundation	90,000
	1,600
Contributions	16,098
TOTAL GRANTS AND PUBLIC SUPPORT	<u>2,258,636</u>
Other Income	
Community Based Programs	17,130
Anger Management Fees	35,895
Thrift Shop	224,672
Fundraisers	15,270
Other Services	83,484
Interest	650
TOTAL OTHER INCOME	<u>377,101</u>
TOTAL UNRESTRICTED REVENUE AND SUPPORT	<u>2,635,737</u>
EXPENSES	
Program Services:	
Shelter	453,978
Rapid Re-Housing	169,520
Residential Services	443,679
Transitional House	206,730
Center Against Domestic Violence	413,551
Anger Management Program	48,432
Counseling Treatment	205,416
Community Education	46,034
Supporting Services:	
Management and General	188,205
Fundraising	10,132
Thrift Shop	235,202
TOTAL EXPENSES	<u>2,420,879</u>
INCREASE IN NET ASSETS - WITHOUT RESTRICTIONS	214,858
NET ASSETS AT BEGINNING OF YEAR - WITHOUT RESTRICTIONS	<u>1,347,455</u>

The accompanying notes to the financial statements are an integral part of these financial statements.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	PROGRAM SERVICES							SUPPORTING SERVICES			Total Expenses	
	Shelter	Rapid Rehousing	Residential Services	Transitional House	Center	Anger Management	Counseling Treatment	Community Education	Management and General	Fundraising		Thrift Shop
Wages	281,309	80,682	103,987	97,206	194,454	35,876	123,834	23,377	125,026	-0-	104,618	1,170,369
Payroll Taxes	22,327	6,705	8,316	7,637	19,986	2,787	9,407	1,932	9,933	-0-	8,081	97,111
Other Payroll Expenses	9,666	1,981	2,101	-0-	10,268	-0-	43,380	-0-	12,356	-0-	26,375	106,127
Health Insurance	29,684	5,676	11,491	5,482	28,677	2,146	3,228	2,798	12,833	-0-	13,483	115,498
Specific Assistance	19,257	5	16,272	904	876	-0-	520	15	-0-	35	-0-	37,884
Transitional Housing Assistance	-0-	-0-	-0-	63,394	-0-	-0-	-0-	-0-	-0-	-0-	-0-	63,394
Rapid Rehousing Assistance	-0-	72,116	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	72,116
Specialized Housing	-0-	-0-	87,386	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	87,386
DV Housing First	-0-	-0-	181,580	39	(83)	-0-	-0-	-0-	-0-	-0-	-0-	181,536
Supplies	11,602	8	4,364	6,643	12,172	488	1,773	269	5,708	123	14,705	57,855
Telephone	8,064	243	1,968	278	5,455	1,561	1,708	-0-	3,450	-0-	1,212	23,939
Postage & Shipping	56	-0-	156	14	490	-0-	137	-0-	1,002	-0-	-0-	1,855
Repairs & Maintenance	8,603	-0-	465	5,912	913	204	204	57	-0-	80	939	17,377
Lease Expense	-0-	-0-	144	-0-	483	126	-0-	-0-	214	-0-	-0-	967
Printing/Copying	1,272	30	1,906	561	4,128	1,450	742	109	2,166	-0-	2	12,366
Warranty	388	-0-	6	-0-	5	-0-	-0-	-0-	-0-	-0-	373	772
Dues & Subscriptions	160	-0-	-0-	-0-	1,633	-0-	-0-	-0-	547	-0-	4	2,344
Advertising Expense	11	-0-	-0-	-0-	525	17	109	444	629	-0-	2	1,737
Security	2,155	-0-	184	-0-	8	49	-0-	-0-	-0-	-0-	3,011	5,407
Internet	2,622	-0-	93	-0-	1,957	-0-	-0-	-0-	-0-	-0-	1,674	6,346
Educational Material	-0-	-0-	-0-	-0-	1,100	-0-	-0-	355	-0-	-0-	-0-	1,455
Occupancy	39,596	-0-	6,865	6,639	33,308	2,932	17,896	11,556	12,442	-0-	52,841	184,075
Travel & Meetings	6,532	-0-	1,328	760	2,207	101	1,215	35	37	17	410	12,642
Insurance	2,217	-0-	5,878	297	17,579	-0-	-0-	-0-	-0-	-0-	-0-	25,971
Fees & Services	3,588	(20)	7,508	9,545	20,528	250	530	2,500	779	1,730	3,348	50,286
Miscellaneous Expense	4,868	2,094	1,681	1,419	8,145	445	709	604	896	183	4,124	25,168
Other Expenses	-0-	-0-	-0-	-0-	1,382	-0-	24	1,983	187	7,964	-0-	11,540
TOTAL EXPENSES BEFORE DEPRECIATION	453,977	169,520	443,679	206,730	366,196	48,432	205,416	46,034	188,205	10,132	235,202	2,373,524
Depreciation	-0-	-0-	-0-	-0-	47,355	-0-	-0-	-0-	-0-	-0-	-0-	47,355
TOTAL EXPENSES	\$ 453,977	\$ 169,520	\$ 443,679	\$ 206,730	\$ 413,551	\$ 48,432	\$ 205,416	\$ 46,034	\$ 188,205	\$ 10,132	\$ 235,202	\$ 2,420,879

The accompanying notes to the financial statements are an integral part of these financial statements.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	<u>\$ 214,858</u>
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	47,355
Decrease in Accounts Receivable	2,710
Increase in Grants Receivable	(135,339)
Increase in Inventory	-
Decrease in Accounts Payable	(1,564)
Increase in Payroll Taxes & Related Liabilities	1,402
Decrease in Client Deposits	(9,603)
Increase in Loans	205,600
Increase in Accrued Expenses	<u>(522)</u>
 Net Cash provided by Operating Activities	 324,897

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Property and Equipment	<u>(15,261)</u>
Net Cash Used in Investing Activities	<u>(15,261)</u>
 Decrease in Cash	 309,636
Cash at Beginning of Year	<u>143,519</u>
Cash at End of Year	<u>\$ 453,155</u>

The accompanying notes to the financial statements are an integral part of these financial statements.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - ORGANIZATION

Activities

WomanHaven a Center for Family Solutions (WomanHaven) is a not for profit corporation, incorporated in the State of California on February 24, 1978. WomanHaven is tax exempt pursuant to section 501(c)(3) of the Internal Revenue Code and the similar section of the State of California. The financial statements have been prepared on the accrual basis of accounting.

WomanHaven was formed to provide assistance to victims of domestic violence. WomanHaven's most basic services are those which revolve around safety issues, those which ensure security for the women and men and their children who are in immediate violent situations. WomanHaven has added other important services and programs designed to heal and preserve families and prevent violence among adults, dating teens, and children. In addition, WomanHaven focuses on raising public awareness about violence in the family environment.

In January 2018, WomanHaven adopted the operating name "WomanHaven a Center for Family Solutions" to more accurately reflect the programs and services provided to the men, women and children of the Imperial Valley.

Description of Programs

24-hour Support and Information Line.

WomanHaven operates a 24-hour Support and Information Line to provide support and referrals to victims of domestic violence, sexual assault and their families/friends as well as screen victims for entry into the Safehouse program. During the fiscal year ended June 30, 2020, WomanHaven answered 1,489 calls on the 24-hour Support and Information Line.

Domestic violence services.

WomanHaven provides crisis intervention, therapeutic counseling, advocacy, and supportive services to domestic violence victims through its 24-hour Support and Information Line and counseling programs. 1,180 domestic violence victims received individual counseling and 446 survivors received group counseling. 5,981 individuals received referrals and information during the fiscal year ended June 30, 2020.

Emergency Safe House

WomanHaven operates a 41 bed safe scattered sites, 24-hour and confidential shelter for adult and child victims of domestic violence. In fiscal year 2020, WomanHaven Safehouse provided 8,432 bed nights of safe shelter to 121 adults

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – ORGANIZATION (CONTINUED)

and 128 children. During their stay, women and their children receive assistance with legal advocacy, support groups, clothing, food, and referrals for housing, childcare, transportation and job opportunities.

Legal Advocacy

Advocates provided legal assistance to 793 including preparing temporary protection orders, assisting clients in completing necessary paperwork and advocating for domestic violence survivors in the complex judicial system.

Support Groups

Support groups provide assistance to victims who have left violent relationships or continue to live with their abuser. These groups provide a safe place for survivors to come together and share experiences, offer encouragement and support, and generate ideas on ways to live violence free. 446 domestic violence victims received group counseling.

Children and Youth Program

WomanHaven provides a comprehensive program to help children deal with their feelings about domestic violence. It becomes a safe place where young people can share their feelings individually and with each other. 67 Children received counseling.

Community Based Services

WomanHaven builds awareness through community outreach, presentations, and proactive media engagement to inform the community of the impact of domestic violence and sexual assault. During the fiscal year ended June 30, 2020, WomanHaven reached more than 3,882 adults through 92 educational presentations and 92 informational fairs.

Supportive Housing Services

The Supportive Housing Program is designed to assist victims of domestic violence in their efforts to gain independence from their abusers. Specifically, the program offers rental, utility, childcare, employment, legal and educational financial assistance as well as transitional housing to victims of domestic violence working to live independently. We served 491 persons, 212 adult females, 18 adult males, 130 female children & 131 male children

Thrift Store

One of WomanHaven Thrift Store's main objectives is to make a difference within the community. The Thrift Store assists the community by donating hundreds of dollars in vouchers each month. We issued 411 vouchers for 977 persons with a value of \$13,077. The voucher is most commonly used by young adults, low

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 – ORGANIZATION (CONTINUED)

income families and the homeless population. Some of the items that can be obtained with a voucher include but is not limited to clothing, furniture, and household items.

Batterer’s Intervention Program

Batterer’s Intervention classes are offered for people who have experienced difficulty in controlling negative emotions. Learning methods of controlling emotions is an important skill to develop in order to be involved in safe and healthy relationships. The classes could be taken voluntarily or through court orders for those who were involved in domestic violence. The classes are offered for both men and women, in either English or Spanish. 52 persons enrolled in the Batterer’s Intervention Program.

Domestic Violence Response Team (DVRT)

The Domestic Violence Response Team is a collaborative project between WomanHaven and the Imperial County District Attorney’s Office. The DVRT provides for a trained domestic violence advocate to respond to crime scenes, hospitals, and law enforcement agencies 24 hours a day to support crime victims. Advocates responded to 41 calls outs.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and, accordingly, reflect all significant receivables, payables, and other liabilities. The revenues are recognized when they are earned, and the expenses are recognized when they are incurred.

The financial statements present information regarding the financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions – Net assets available for use in the general operations and not subject to donor restrictions. Assets restricted solely through the actions of the Board of Directors (the Board) are reported as net assets without donor restrictions, board designated.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions that are more restrictive than the Center’s and the Fund’s mission and purpose. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purposes for which the resource was restricted has been fulfilled, or both. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

B. Fixed Assets

Property acquired with federal grant supported funds is recorded at cost and is considered to be owned by WomanHaven, while used in the program for which it was purchased or in other authorized programs. However, the granting agency has a reversionary interest in the property.

Maintenance, repairs and minor renewals are charged to operations as incurred. Upon sale or disposition of property and equipment, the asset account is relieved of the cost and the accumulated depreciation account is charged with depreciation taken prior to the sale and any resultant gain or loss is credited or charged to earnings

Purchased property and equipment is capitalized at cost. Depreciation is charged to operations over the fixed asset's estimated useful lives generally as follows:

Building and improvements	20 to 40 years
Furniture and equipment	5 to 10 years
Vehicles	5 years

C. Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Revenue Recognition

All public support and revenue are considered to be available for unrestricted use unless specifically restricted by the donor or grantor. At its discretion, the Board of Directors may designate funds for specific purposes. Such board - designated funds are segregated in the Net Assets – Temporarily Restricted.

Restricted funds represent resources currently available for use, but expendable only for those operating purposes specified by the donor, grantor or Board of Directors.

E. Allocated Expenses

Expenses by function have been allocated among program and supporting services classification on the basis of internal records and the cost allocation plan approved by the Board of Directors

F. Estimates

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

G. Recently Adopted Accounting Pronouncements

In August 2016, the FASB issued Accounting Standard Update 2016-14, regarding the reporting and disclosure requirements for not-for-profit organizations, effective for periods beginning after December 15, 2017 with early adoption encouraged. The pronouncement replaces the three classes of net assets with two new classes, requires the reporting of expense by function and natural classification, enhances disclosures on liquidity and availability of resources, and includes several other less significant reporting enhancements.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - DONATED INVENTORY AND SERVICES

Donated inventory and services have not been reflected in the accompanying financial statements since no objective basis is available to measure the value of such inventory and services. Nevertheless, a substantial number of volunteers have donated significant amounts of their time in the organization's program services and its fund raising campaigns. Volunteers donated 4,994 hours at an estimated value of \$477,431.

NOTE 4 – PUBLIC CONTRIBUTIONS

WomanHaven is a not for profit organization that receives funding through governmental programs as listed in the Schedule of Expenditures of Federal Awards and also from contributions from the community and public organizations.

WomanHaven is currently funded by the following organizations and programs:

Marriage License Contract	82,404
Batterers Fees Contract	34,527
Price Philanthropies Foundation	25,000
I.V. Wellness Foundation	45,000
Women's Foundation	10,000
SBA-Small Business Grant	10,000
CA Partnership to End DV	56,250
Local Health Authority	56,400

Donated inventory and services have not been reflected in the accompanying financial statements since no objective basis is available to measure the value of such inventory

NOTE 5 – RETIREMENT PLANS

WomanHaven has a non-contributory defined plan contribution plan qualified under the Internal Revenue Code 403(b), this is a voluntary plan available to all employees. All employees are eligible after 90 days of employment. Contributions for the year ended June 30, 2020 totaled \$22,522.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6 – GRANTS RECEIVABLE

The following represents amounts due to the WomanHaven for unpaid reimbursement claims as of June 30, 2020:

California Office of Emergency Services (CAL-OES)	\$ 141,255
California Office of Emergency Services CAL-OES – Transitional Housing)	55,738
California Office of Emergency Services CAL-OES – Specialized Emergency Housing)	56,398
California Office of Emergency Services CAL-OES – Domestic Violence Housing First)	59,329
Emergency Solutions Rapid Rehouse	87,450
CA Partnership to EndDV-Covid	56,250
Housing and Urban Development Rapid Rehouse	<u>8,787</u>
	<u>\$ 465,207</u>

No provision has been made for uncollectible accounts. In the opinion of management all accrued grants are considered fully collectible because the grants are in a cost reimbursement basis.

NOTE 7 – PROPERTY AND EQUIPMENT

Office, shelter equipment and improvements as of June 30, 2020 were as follows:

Office Equipment	\$ 213,343
Furniture & Fixtures	43,702
Vehicle	84,739
Building and Improvements	1,143,506
Land	<u>90,971</u>
	1,576,261
Less: Accumulated Depreciation	<u>692,701</u>
Net Property and Equipment	<u>\$ 883,560</u>

Current year depreciation was \$46,086.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8 - INCOME TAX STATUS

WOMANHAVEN, is a public charity and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. WomanHaven believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

WomanHaven's Return of Organization Exempt from Income Tax for the years ended June 30, 2020 is subject to examination by the Internal Revenue Service and State taxing authorities, generally three to four years after the returns were filed, a not-for-profit organization operating under Section 501(c)(3) of the Internal Revenue Code, is generally exempt from Federal, State and local income taxes. Accordingly, no provision for income taxes is included in the financial statements.

NOTE 9 – LINE OF CREDIT

The Organization has a \$140,000 revolving line of credit with Community Valley Bank as of June 30, 2020; there was no outstanding balance on the line of credit.

Bank Credit Card

Included in Accounts Payable of \$ 11,597 is the amount currently payable to Rabobank of \$5,295 as of June 30, 2020. The credit line is \$12,000, which leaves an amount available of \$1,705. The unsecured credit line carries an interest rate of 9.5%.

NOTE 10 – CONCENTRATION OF CREDIT RISK

Financial instruments which potentially subject WomanHaven to credit risk consist principally of cash accounts. Cash accounts are guaranteed by the Federal Deposit Insurance Corporation up to a maximum of \$250,000 per bank.

At June 30, 2020, there were \$4,788 uninsured balances in cash accounts.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 11 – OPERATING EXPENSES

Operating Leases Commitments

The Organization leases various housing units for use by tenants and office space under no cancelable operating leases with terms varying from month to month to one to three years. The following is a schedule by years for future minimum rentals under the leases at June 30, 2020

Years ending June 30	
2020	\$ 74,393
2021	42,107
2022	1,139
Thereafter	<u>380</u>
	<u>\$118,019</u>

Rent expense for the year ending June 30, 2020 was \$145,313.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

WomanHaven received Federal and State funds for specific purposes that are subject to review and audit by grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any reimbursement as a result thereof would not be material. Most grants are received are on a cost reimbursement basis.

NOTE 13: LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The following reflects WomanHaven’s financial assets as of the statement of financial position date.

	<u>June 30, 2020</u>
Cash and Cash Equivalents	\$ 452,866
Grants Receivable	465,207
Accounts Receivable	<u>53,606</u>
Total Financial Assets	<u>\$ 971,679</u>

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 14 – SUBSEQUENT EVENTS

In preparing these financial statements, WomanHaven has evaluated events and transactions for potential recognition or disclosure through March 23, 2021, the date the financial statements were available to be issued and concluded that there were no events or transactions that needed to be disclosed

SUPPLEMENTAL SCHEDULE

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND NON-FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FEDERAL GRANT/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA Number	Award Number	Grant Program Expenses
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	14.235	CA1623L9D131802 CA1623L9D131903	\$ 105,665 8,787
CalOES			
DOMESTIC VIOLENCE	16.575	DV-17-32-1170	* 78,291
DOMESTIC VIOLENCE	16.575	DV-18-33-1170	* 263,365
TRANSITIONAL HOUSING	16.575	XH-16-01-1170	* 103,232
TRANSITIONAL HOUSING	16.575	XH-16-01-1171	* 115,623
SPECIALIZED EMERGENCY HOUSING	16.575	KE-18-01-1170	* 129,115
SPECIALIZED EMERGENCY HOUSING	16.575	KE-18-01-1171	* 187,347
DOMESTIC VIOLENCE HOUSING	16.575	XD-18-01-1170	* 203,968
DOMESTIC VIOLENCE HOUSING	16.575	XD-18-01-1170	* 188,275
DOMESTIC VIOLENCE COUNSELING	16.588		64,586
EMERGENCY SOLUTIONS			
SHELTER	14.231	16-ESG-11052	75,672
RAPID REHOUSING	14.231	16-ESG-11231	64,324
I.V. HOUSING AUTHORITY			
EMERGENCY SHELTER	97.024	PHASE 36	39,616
TOTAL EXPENDITURES OF FEDERAL PROGRAMS			<u>\$ 1,627,866</u>

* Denoted major program

The accompanying notes to the schedule of expenditures of federal and non-federal awards.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND NON-FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NON-FEDERAL GRANT/PASS-THROUGH GRANTOR/PROGRAM TITLE	CFDA Number	Award Number	Grant Program Expenses
CalOES			
DOMESTIC VIOLENCE		DV-17-32-1170	\$ 87,496
DOMESTIC VIOLENCE		DV-19-34-1170	132,664
I.C. BEHAVIORAL HEALTH			
TREATMENT SERVICES			105,016
EMERGENCY SHELTER			42,456
EMERGENCY SHELTER			<u>12,180</u>
TOTAL EXPENDITURES OF NON-FEDERAL PROGRAMS			<u><u>\$ 379,812</u></u>

The accompanying notes to the schedule of expenditures of federal and non-federal awards.

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
NOTES TO SCHEDULE OF FEDERAL
AND NON FEDERAL AWARDS
JUNE 30, 2020

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of federal and non-federal awards (the Schedule) includes the federal and non-federal grant activity over \$5,000 of WomanHaven's and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of WomanHaven, it is not intended to and does not present the financial position, changes in net assets, or cash flows of WomanHaven.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.



Karina B. Alvarez, CPA

It's what you keep that matters

Se Habla Español

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

Board of Directors
WomanHaven a Center for Family Solutions
El Centro, California

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of WomanHaven a Center for Family Solutions (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, 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 our report thereon dated March 23, 2021.

Internal Control over Financial Reporting

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

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

My consideration of the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether WomanHaven's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed 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.



Karina B. Alvarez, CPA
El Centro, CA
March 23, 2021



Karina B. Alvarez, CPA

It's what you keep that matters

Se Habla Español

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
WomanHaven a Center for Family Solutions
El Centro, California

Report on Compliance for Each Major Federal Program

I have audited WomanHaven's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of WomanHaven's major federal programs for the year ended June 30, 2020. WomanHaven's 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of WomanHaven's 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 WomanHaven'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 on compliance for each major federal program. However, my audit does not provide a legal determination of WomanHaven's compliance.

Opinion on Each Major Federal Program

In our opinion, WomanHaven 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, 2020.

22

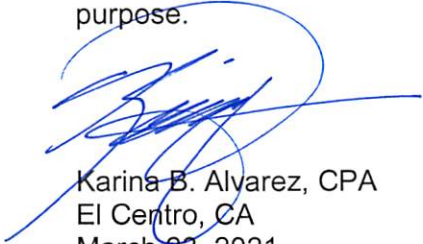
Report on Internal Control over Compliance

Management of WomanHaven 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 WomanHaven's 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 the Uniform Guidance, 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 WomanHaven's 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Karina B. Alvarez, CPA
El Centro, CA
March 23, 2021

WOMANHAVEN
A CENTER FOR FAMILY SOLUTIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant Deficiency(s)? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Yes No

Significant Deficiency(s) Identified? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? Yes No

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
16.575	California Office of Emergency Services: Domestic Violence Assistance Program
16.575	California Office of Emergency Transitional Housing

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

No matters were reported