

**W.E.A.V.E. Incorporated**

**Financial Statements  
(With Supplementary Information)  
and Independent Auditor's Report**

**June 30, 2016 and 2015**

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**COHN  REZNICK**  
ACCOUNTING • TAX • ADVISORY

**W.E.A.V.E. Incorporated**

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## Independent Auditor's Report

To the Board of Directors  
W.E.A.V.E. Incorporated

### Report on the Financial Statements

We have audited the accompanying financial statements of W.E.A.V.E. Incorporated, (a nonprofit organization) which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years 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*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of W.E.A.V.E. Incorporated as of June 30, 2016 and 2015, and the changes in its net assets, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards on page 21 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations ("CFR") 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. The accompanying Schedule of Expenditures for the California Emergency Management Agency (Criminal Justice Programs) ("CalEMA") for the year ended June 30, 2016 on page 30, is presented for purposes of additional analysis as required by CalEMA, and is also 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 our 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*, we have also issued our report dated December 20, 2016, on our consideration of W.E.A.V.E. Incorporated's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering W.E.A.V.E. Incorporated's internal control over financial reporting and compliance.



Sacramento, California  
December 20, 2016

**W.E.A.V.E. Incorporated**  
**Statements of Financial Position**  
**June 30, 2016 and 2015**

	<u>Assets</u>	
	<u>2016</u>	<u>2015</u>
Current assets		
Cash and cash equivalents	\$ 463,049	\$ 815,580
Accounts receivable	381,805	215,592
Inventories	137,195	82,799
Prepaid expenses	29,630	32,575
Total current assets	<u>1,011,679</u>	<u>1,146,546</u>
Noncurrent assets		
Investments	1,132,483	1,269,733
Property and equipment, net	5,032,497	5,105,436
Deposits	8,482	31,171
Charitable remainder trust assets	639,830	632,991
Total noncurrent assets	<u>6,813,292</u>	<u>7,039,331</u>
Total assets	<u>\$ 7,824,971</u>	<u>\$ 8,185,877</u>
	<u>Liabilities and Net Assets</u>	
Current liabilities		
Accounts payable	\$ 112,690	\$ 43,595
Accrued liabilities	289,771	194,461
Refundable advances and deferred revenues	-	9,950
Current portion of long-term debt	1,079,564	75,827
Total current liabilities	<u>1,482,025</u>	<u>323,833</u>
Noncurrent liabilities		
Long-term debt, net of current portion	3,299,897	4,379,523
Deferred interest payable	416,226	326,226
Total liabilities	<u>5,198,148</u>	<u>5,029,582</u>
Net assets		
Unrestricted	1,725,175	2,279,656
Temporarily restricted	901,648	876,639
Total net assets	<u>2,626,823</u>	<u>3,156,295</u>
Total liabilities and net assets	<u>\$ 7,824,971</u>	<u>\$ 8,185,877</u>

See Notes to Financial Statements.

**W.E.A.V.E. Incorporated**

**Statements of Activities and Changes in Net Assets  
Years Ended June 30, 2016 and 2015**

	2016	2015
Unrestricted net assets		
Revenues		
Government grants	\$ 2,080,635	\$ 1,482,139
Contributions	1,137,766	937,698
Thrift store income, net of cost of sales	604,435	428,184
Interest and investment income	63,832	59,483
Service fees	61,155	77,059
Other income	4,057	79,896
Net assets released from restriction	403,411	345,059
Total revenues	4,355,291	3,409,518
Expenses		
Intervention programs		
Domestic violence services	816,946	731,933
Legal services	285,314	183,124
Victims of trafficking services	215,899	29,347
Residential services	1,262,083	1,226,774
Sexual assault services	653,065	429,400
Other programs		
Prevention services	318,702	237,629
Community education	47,682	114,186
Total program services	3,599,691	2,952,393
Supporting services		
Thrift stores	468,863	333,466
Fund development	557,804	259,039
Management and general	283,414	300,744
Total expenses	4,909,772	3,845,642
Decrease in unrestricted net assets	(554,481)	(436,124)
Temporarily restricted net assets		
Contributions	421,581	403,334
Change in value of charitable remainder trust assets	6,839	(9,380)
Net assets released from restriction	(403,411)	(345,059)
Increase (decrease) in temporarily restricted net assets	25,009	48,895
Decrease in net assets	(529,472)	(387,229)
Net assets, beginning of year	3,156,295	3,543,524
Net assets, end of year	\$ 2,626,823	\$ 3,156,295

See Notes to Financial Statements.

## W.E.A.V.E. Incorporated

### Statements of Functional Expenses Year Ended June 30, 2016

	Intervention Programs					Other Programs		Supporting Services			Total
	Domestic Violence Services	Sexual Assault Services	Legal Services	Victims of Trafficking Services	Residential Services	Prevention Services	Community Education	Retail Stores	Fund Development	Management and General	
Personnel	\$ 621,784	\$ 505,633	\$ 224,880	\$ 114,301	\$ 686,123	\$ 245,121	\$ 36,813	\$ 324,285	\$ 254,078	\$ 208,698	\$ 3,221,716
Cost of sales	-	-	-	-	-	-	-	482,155	-	-	482,155
Occupancy	65,671	32,269	7,875	2,338	140,028	12,878	-	79,613	3,864	11,611	356,147
Professional services	17,796	13,532	17,253	45,001	17,822	6,766	-	331	80,786	28,537	227,824
Depreciation and amortization	11,774	9,002	4,467	2,233	212,035	4,467	-	12,592	-	6,254	262,824
Interest expense	22,996	13,147	6,568	10	90,031	9,841	-	39	3,313	10,054	155,999
Telecommunications	21,944	12,972	3,658	389	16,749	6,736	177	4,862	2,803	5,699	75,989
Business insurance and taxes	2,672	2,025	4,210	499	7,780	1,020	-	5,544	733	1,569	26,052
Supplies and materials	5,410	11,160	4,271	17,034	26,479	2,424	256	17,503	28,612	2,963	116,112
Printing and photocopying	(1,300)	(427)	909	306	1,086	5,024	(1,474)	608	5,186	(2,308)	7,610
Furniture and equipment	3,540	2,744	2,632	3,622	8,986	1,687	-	2,847	28,367	1,891	56,316
Travel	4,521	7,370	2,013	2,197	3,883	3,652	159	1,187	2,232	351	27,565
Public relations	-	-	-	-	543	-	1,708	1,024	7,911	-	11,186
Computer hardware/software	16,155	20,600	303	16,709	529	2,028	3,840	54	6,102	1,802	68,122
Merchant credit card fees	2,168	1,414	548	274	821	548	-	12,689	17,269	767	36,498
Meetings and events	756	597	263	125	1,495	536	18	2,537	6,422	403	13,152
Postage and delivery	1,584	1,216	1,021	275	779	635	-	6	8,572	1,298	15,386
Volunteer and employee appreciation	947	720	355	177	558	365	181	116	46	496	3,961
Client emergency expenses	-	-	-	-	35,910	-	-	-	-	-	35,910
Membership dues and subscriptions	616	925	836	91	273	348	3,364	192	12,742	255	19,642
Seminar fees and related travel	8,107	6,680	2,128	755	8,485	11,677	-	46	228	1,499	39,605
Board expense	464	357	178	89	268	178	-	-	86	250	1,870
Outreach	-	9,000	-	9,000	-	1,825	2,640	2,634	88,452	-	113,551
Recruitment	2,291	1,762	881	441	1,322	881	-	100	-	1,234	8,912
Bad debt expense	722	367	65	33	98	65	-	54	-	91	1,495
Subawards	6,328	-	-	-	-	-	-	-	-	-	6,328
<b>Total functional expenses</b>	<b>816,946</b>	<b>653,065</b>	<b>285,314</b>	<b>215,899</b>	<b>1,262,083</b>	<b>318,702</b>	<b>47,682</b>	<b>951,018</b>	<b>557,804</b>	<b>283,414</b>	<b>5,391,927</b>
Less cost of sales offset against thrift store income on the statement of activities and changes in net assets	-	-	-	-	-	-	-	(482,155)	-	-	(482,155)
<b>Total expenses on the statement of activities</b>	<b>\$ 816,946</b>	<b>\$ 653,065</b>	<b>\$ 285,314</b>	<b>\$ 215,899</b>	<b>\$ 1,262,083</b>	<b>\$ 318,702</b>	<b>\$ 47,682</b>	<b>\$ 468,863</b>	<b>\$ 557,804</b>	<b>\$ 283,414</b>	<b>\$ 4,909,772</b>

## W.E.A.V.E. Incorporated

### Statements of Functional Expenses Year Ended June 30, 2015

	Intervention Programs					Other Programs			Supporting Services			Total
	Domestic Violence Services	Sexual Assault Services	Legal Services	Victims of Trafficking Services	Residential Services	Prevention Services	Community Education	Suited for Success	Thrift Stores	Fund Development	Management and General	
Personnel	\$ 571,056	\$ 332,924	\$ 143,801	\$ 23,213	\$ 647,433	\$ 184,439	\$ 110,037	\$ -	\$ 221,056	\$ 112,867	\$ 157,795	\$ 2,504,621
Cost of sales	-	-	-	-	-	-	-	-	427,965	-	-	427,965
Occupancy	64,114	29,429	3,810	60	135,958	6,627	-	-	67,117	2,693	5,727	315,535
Professional services	9,650	5,290	4,210	583	9,805	1,547	-	-	1,125	7,889	104,882	144,981
Depreciation and amortization	9,328	7,121	3,526	1,763	207,890	3,526	-	-	4,254	-	4,937	242,345
Interest expense	23,585	13,477	6,739	-	90,000	10,108	-	-	-	3,369	10,108	157,386
Telecommunications	13,317	6,214	661	109	9,695	1,523	464	-	4,381	1,079	982	38,425
Business insurance and taxes	6,037	4,276	5,407	812	29,376	2,375	110	-	7,758	2,042	3,175	61,368
Supplies and materials	3,419	2,879	582	274	11,684	1,522	192	-	8,202	37,983	2,188	68,925
Printing and photocopying	6,957	6,229	2,836	103	945	5,264	81	-	849	9,094	553	32,911
Furniture and equipment	6,603	4,940	1,897	62	8,329	3,404	-	-	243	18,394	2,833	46,705
Travel	2,512	3,643	1,167	95	4,491	2,396	118	-	511	3,670	334	18,937
Public relations	5	4	2	1	3	11	711	-	2,044	21,709	3	24,493
Computer hardware/software	1,859	900	117	59	942	1,028	-	-	-	16,041	283	21,229
Merchant credit card fees	1,121	736	289	145	486	289	-	-	8,696	3,846	455	16,063
Meetings and events	417	563	227	80	1,243	495	-	-	2,339	10,165	225	15,754
Postage and delivery	1,294	1,569	1,161	221	867	505	-	-	256	3,999	1,316	11,188
Volunteer and employee appreciation	1,124	1,169	353	176	863	483	-	-	441	125	494	5,228
Client emergency expenses	-	27	-	-	7,281	-	-	-	3,624	-	-	10,932
Membership dues and subscriptions	1,075	1,327	1,196	207	909	854	2,248	-	378	573	579	9,346
Seminar fees and related travel	1,053	894	173	79	2,158	7,677	90	-	40	338	221	12,723
Board expense	797	613	307	153	460	307	-	-	-	-	429	3,066
Outreach	26	323	10	5	15	955	135	-	27	3,163	14	4,673
Recruitment	432	332	166	83	249	166	-	-	125	-	232	1,785
Bad debt expense	619	265	2,359	-	-	-	-	-	-	-	-	3,243
Subawards	5,533	4,256	2,128	1,064	55,692	2,128	-	-	-	-	2,979	73,780
<b>Total functional expenses</b>	<b>731,933</b>	<b>429,400</b>	<b>183,124</b>	<b>29,347</b>	<b>1,226,774</b>	<b>237,629</b>	<b>114,186</b>	<b>-</b>	<b>761,431</b>	<b>259,039</b>	<b>300,744</b>	<b>4,273,607</b>
Less cost of sales offset against thrift store income on the statement of activities and changes in net assets	-	-	-	-	-	-	-	-	(427,965)	-	-	(427,965)
<b>Total expenses on the statement of activities</b>	<b>\$ 731,933</b>	<b>\$ 429,400</b>	<b>\$ 183,124</b>	<b>\$ 29,347</b>	<b>\$ 1,226,774</b>	<b>\$ 237,629</b>	<b>\$ 114,186</b>	<b>\$ -</b>	<b>\$ 333,466</b>	<b>\$ 259,039</b>	<b>\$ 300,744</b>	<b>\$ 3,845,642</b>

See Notes to Financial Statements.



**W.E.A.V.E. Incorporated**  
**Statements of Cash Flows**  
**Years Ended June 30, 2016 and 2015**

	2016	2015
Cash flows from operating activities		
Decrease in net assets	\$ (529,472)	\$ (387,229)
Reconciliation of change in net assets to net cash provided by in operating activities		
Net realized and unrealized gain on investments	(40,542)	(32,706)
Depreciation and amortization	262,824	242,345
Changes in		
Accounts receivable	(166,213)	290,417
Inventories	(54,396)	3,624
Prepaid expenses	2,945	(5,614)
Deposits	22,689	(17,316)
Charitable remainder trust assets	(6,839)	9,380
Accounts payable	69,095	(51,765)
Accrued liabilities	95,310	5,370
Accrued interest	90,000	90,000
Refundable advances and deferred revenues	(9,950)	1,151
	(264,549)	147,657
Net cash (used in) provided by operating activities		
Cash flows from investing activities		
Purchases of investments	(395,934)	(554,559)
Proceeds from sale of investments	573,726	677,187
Purchases of property and equipment	(189,885)	(111,922)
	(12,093)	10,706
Net cash (used in) provided by investing activities		
Cash flows from financing activities		
Principal payments on long-term debt	(75,889)	(73,975)
	(75,889)	(73,975)
Net cash (used in) provided by financing activities		
Net (decrease) increase in cash and cash equivalents	(352,531)	84,388
Cash and cash equivalents, beginning of year	815,580	731,192
Cash and cash equivalents, end of year	\$ 463,049	\$ 815,580
Supplemental cash flow information		
Cash paid for interest	\$ 65,999	\$ 67,386

See Notes to Financial Statements.

## **W.E.A.V.E. Incorporated**

### **Notes to Financial Statements June 30, 2016 and 2015**

#### **Note 1 - Organization and nature of operations**

W.E.A.V.E. Incorporated ("W.E.A.V.E.") is a nonprofit corporation established in 1978 to bring an end to domestic violence and sexual assault in partnership with the community. W.E.A.V.E.'s programs and services include the following:

##### **24-hour support and information line**

W.E.A.V.E. 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 2016, W.E.A.V.E. answered 9,767 calls on the 24-hour Support and Information Line.

##### **Domestic violence services**

W.E.A.V.E. provides crisis intervention, therapeutic counseling, advocacy, and supportive services to domestic violence victims through its 24-hour Support and Information Line and counseling programs. 1,555 domestic violence victims received counseling and advocates and counselors provided 13,181 referrals to existing services in the community to domestic violence clients during fiscal year end 2016.

##### **Residential services**

W.E.A.V.E. operates a 12,000 square foot, 24-hour, 80 bed safe and confidential shelter for adult and child victims of domestic violence. In 2016, W.E.A.V.E.'s Safehouse provided 14,632 bed nights of safe shelter to 213 adults and 222 children. The Safehouse campus expanded in 2013 with the addition of four transitional housing cottages capable of housing up to sixteen victims who graduate from the Safehouse program and still require safe and confidential housing. In the fall of 2015, W.E.A.V.E. received an OVW transitional housing grant, which funds the cottages and partially funds a new 8 unit apartment complex for emergency transitional housing.

##### **Sexual assault services**

W.E.A.V.E. offers therapeutic counseling services to sexual assault victims and operates a 24-hour Sexual Assault Response Team ("SART"). The SART team dispatches a trained advocate to the hospital to provide support to every sexual assault victim undergoing an evidentiary examination. In 2016, W.E.A.V.E.'s SART team responded to 209 victims and W.E.A.V.E.'s counseling program provided services to 259 sexual assault victims.

##### **Youth prevention education services**

W.E.A.V.E. works with youth to provide a range of educational programs designed to challenge attitudes of gender, masculinity/femininity, and to help youth understand healthy relationships and indicators of abusive relationships. In 2016, W.E.A.V.E. impacted more than 3,093 youth through 117 presentations and implemented a yearlong immersion program with two local schools.

##### **Legal services**

W.E.A.V.E. Legal offers affordable and accessible legal services by leveraging a Staff Attorney to supervise pro bono attorneys and law students to provide victims with the legal advocacy, information, and limited scope representation. Between July 2015 and June 2016, W.E.A.V.E. Legal provided legal assistance to 818 domestic violence victims a significant number of which attended legal workshops.

##### **Community education**

W.E.A.V.E. builds awareness through community outreach, presentations, and proactive media engagement to inform the community of the impact of domestic violence and sexual assault. In

## **W.E.A.V.E. Incorporated**

### **Notes to Financial Statements June 30, 2016 and 2015**

2016, W.E.A.V.E. reached more than 1,479 adults through 58 educational presentations and 55 informational fairs.

#### **Victims of trafficking services**

W.E.A.V.E. provides community outreach activities to raise awareness regarding human trafficking in the region and in April 2016 received a grant to run a Human Trafficking Victim Assistance Program. Since the beginning of the program W.E.A.V.E. has provided temporary safe shelter via our partner agency run facility, Lotus House, to 22 victims of domestic sex trafficking. Additionally, W.E.A.V.E. provides supportive services to Commercially Sexually Exploited Children (CSEC) that includes crisis intervention and stabilization, case management and advocacy. W.E.A.V.E. has provided services to 34 CSEC clients since July 1, 2016.

As a result of this additional funding, W.E.A.V.E. now operates the only 24/7 Anti-Trafficking Response Team (ART) supporting child and adult victims of sex trafficking in Sacramento County.

#### **Note 2 - Summary of significant accounting policies**

##### **Basis of presentation**

The financial statements are presented in conformity with Accounting Standards Codification ("ASC") 958-205, *Not-for-Profit Entities - Presentation of Financial Statements*. Under ASC 958-205, W.E.A.V.E. reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. W.E.A.V.E. does not have any permanently restricted net assets.

##### **Cash and cash equivalents**

For financial statement purposes, W.E.A.V.E. considers all investments with a maturity at purchase of three months or less to be cash equivalents.

##### **Accounts receivable**

Accounts receivable are reported net of an allowance for doubtful accounts. Management's estimate of the allowance is based on historical collection experience and a review of the current status of accounts receivable. It is reasonably possible that management's estimate of the allowance will change. As of June 30, 2016 and 2015, there is no allowance for doubtful accounts.

##### **Inventories**

Inventories consist primarily of donated thrift store goods and are stated at estimated market value at time of donation.

##### **Charitable remainder trust**

The charitable remainder interests receivable from third parties are calculated at the present value of future cash flows and are based on little or no market data and require management to develop their own assumptions.

##### **Investments**

Investments are stated at fair value based on quoted market prices or set interest rates. Investments are intended to be held long-term.

##### **Property and equipment**

Property and equipment are stated at cost or, if donated, at fair market value as of the date of donation and depreciated using the straight-line method over estimated useful lives of five to 30 years. W.E.A.V.E. capitalizes all expenditures of property and equipment in excess of \$5,000.

## W.E.A.V.E. Incorporated

### Notes to Financial Statements June 30, 2016 and 2015

#### **Impairment of long-lived assets**

W.E.A.V.E. reviews its property and equipment for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If the fair value is less than the carrying amount of the asset, an impairment loss is recognized for the difference. No impairment losses have been recognized during the years ended June 30, 2016 and 2015.

#### **Revenue recognition**

Revenues from government grants are recognized when qualifying expenses are incurred. Grant funds received but not earned are recorded as refundable advances.

Contributions, including fundraiser proceeds and private foundation grants, are recognized in full when received or unconditionally promised, in accordance with ASC 958-605, *Not-for-Profit Entities - Revenue Recognition*. Donated goods and services, including thrift store contributions, are recorded at their estimated fair market value.

Contributions accompanied by donor restrictions are initially reported as increases in temporarily restricted net assets. When a restriction expires (generally, as payments are made to fulfill the donor-imposed purpose of the contribution), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

#### **Income taxes**

W.E.A.V.E. has applied for and received a determination letter from the Internal Revenue Service ("IRS") to be treated as a tax exempt entity pursuant to Section 501(c)(3) of the Internal Revenue Code and did not have any unrelated business income for the years ended June 30, 2016 and 2015. Due to its tax exempt status, W.E.A.V.E. is not subject to income taxes. W.E.A.V.E. is required to file tax returns with the IRS and other taxing authorities. Accordingly, these financial statements do not reflect a provision for income taxes and the organization has no other tax positions which must be considered for disclosure. W.E.A.V.E. is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations for years prior to 2012.

#### **Functional allocation of expenses**

Expenses have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated between the functional areas based on management estimates of employees' time incurred and on resource usage.

#### **Use of 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 certain 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 revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

**W.E.A.V.E. Incorporated**

**Notes to Financial Statements  
June 30, 2016 and 2015**

**Note 3 - Accounts receivable**

Accounts receivable consist of the following at June 30:

	<u>2016</u>	<u>2015</u>
Government grants	\$ 369,599	\$ 200,749
Other services	12,206	14,843
Total	<u>\$ 381,805</u>	<u>\$ 215,592</u>

**Note 4 - Investments**

Investments recorded at fair value consist of the following at June 30:

	<u>2016</u>	<u>2015</u>
Sacramento Region Community Foundation	\$ 6,441	\$ 6,671
Corporate bonds	205,947	248,042
Equity securities	920,095	1,015,020
Total	<u>\$ 1,132,483</u>	<u>\$ 1,269,733</u>

Interest and net investment income consist of the following at June 30:

	<u>2016</u>	<u>2015</u>
Interest and dividends	\$ 23,290	\$ 26,777
Net realized and unrealized gains	40,542	32,706
Total	<u>\$ 63,832</u>	<u>\$ 59,483</u>

**W.E.A.V.E. Incorporated**

**Notes to Financial Statements  
June 30, 2016 and 2015**

**Note 5 - Property and equipment**

Property and equipment consist of the following as of June 30:

	<u>2016</u>	<u>2015</u>
Land	\$ 435,000	\$ 435,000
Buildings and improvements	6,213,046	6,170,965
Furniture and equipment	298,543	248,139
Vehicles	48,516	48,516
Other	-	37,957
Construction in process	<u>164,539</u>	<u>29,182</u>
	7,159,644	6,969,759
Less accumulated depreciation	<u>(2,127,147)</u>	<u>(1,864,323)</u>
Property and equipment, net	<u>\$ 5,032,497</u>	<u>\$ 5,105,436</u>

**Note 6 - Charitable remainder trust assets**

Charitable remainder trust assets reflect the estimated fair value of two irrevocable charitable trusts, held by third-party trustees, for which W.E.A.V.E. is a remainder beneficiary. The trust agreements provide payments to designated lead beneficiaries equaling the lesser of 5% of trust net assets or total trust net income, with catch-up provisions. After each trust's specified term, W.E.A.V.E.'s share of the remainder of trust net assets will be distributed. The net present value of these assets was determined using an investment return consistent with the composition of the asset portfolio, life expectancies of the lead beneficiaries, and a discount rate of 1.8% at June 30, 2016 and 2015. The donors did not impose any purpose restrictions on W.E.A.V.E.'s use of the funds when eventually received. The trusts and their significant terms are as follows as of June 30:

	<u>2016</u>	<u>2015</u>	<u>Difference</u>
Hansen CRT-10% remainder interest in a unitrust established in 2000; term is the lesser of 20 years from establishment (2020) or the lives of both lead beneficiaries; term is assumed to be 20 years, based on actuarial estimates.	\$ 472,074	\$ 466,547	\$ 5,527

**W.E.A.V.E. Incorporated**

**Notes to Financial Statements  
June 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>	<u>Difference</u>
Harvey CRT-100% remainder interest in a unitrust of which W.E.A.V.E. was named beneficiary in 2000; term is the lives of both lead beneficiaries, assumed to be five years from the date of these financial statements (2018) based on actuarial estimates.	<u>167,756</u>	<u>166,444</u>	<u>1,312</u>
Total	<u>\$ 639,830</u>	<u>\$ 632,991</u>	<u>\$ 6,839</u>

**Note 7 - Fair value measurements and disclosures**

W.E.A.V.E. measures the fair value of its investments and charitable remainder trust assets on a recurring basis in the financial statements. The following summarizes the three levels of inputs and hierarchy of fair value W.E.A.V.E. uses when measuring fair value:

- Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that W.E.A.V.E. has the ability to access;
- Level 2 inputs may include quoted prices for similar assets and liabilities in active markets, as well as interest rates and yield curves that are observable at commonly quoted intervals; and
- Level 3 inputs are unobservable inputs for the asset or liability that are typically based on an entity's own assumptions as there is little, if any, related market activity.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the fair value measurement will fall within the lowest level input that is significant to the fair value measurement in its entirety.

**W.E.A.V.E. Incorporated**

**Notes to Financial Statements  
June 30, 2016 and 2015**

W.E.A.V.E.'s assets subject to fair value measurements and disclosures are classified as follows:

	June 30, 2016		
	Level 1	Level 2	Level 3
Investments*	\$ 926,536	\$ -	\$ -
Corporate bonds	-	205,947	-
Charitable remainder interests from third parties	-	-	639,830
<b>Total</b>	<b>\$ 926,536</b>	<b>\$ 205,947</b>	<b>\$ 639,830</b>

  

	June 30, 2015		
	Level 1	Level 2	Level 3
Investments*	\$ 1,021,691	\$ -	\$ -
Corporate bonds	-	248,042	-
Charitable remainder interests from third parties	-	-	632,991
<b>Total</b>	<b>\$ 1,021,691</b>	<b>\$ 248,042</b>	<b>\$ 632,991</b>

\*Investments include stocks and mutual funds.

W.E.A.V.E.'s charitable remainder interests receivable from third parties are classified within Level 3 of the hierarchy because determination of the present value of future cash flows is based on little or no market data and requires management to develop their own assumptions.

Changes in the Level 3 charitable remainder interest for the fiscal year end consist of the following:

	2016	2015
July 1	\$ 632,991	\$ 642,371
Unrealized increase (decrease) in fair value	6,839	(9,380)
	<u>                    </u>	<u>                    </u>
June 30	<u>\$ 639,830</u>	<u>\$ 632,991</u>



**W.E.A.V.E. Incorporated**

**Notes to Financial Statements  
June 30, 2016 and 2015**

**Note 8 - Long-term debt**

Long-term debt consists of the following at June 30:

	<u>2016</u>	<u>2015</u>
Fixed-rate mortgage payable, secured by the 1900 K Street building, payable in \$11,980 monthly installments including interest at 4.78% per annum, maturing June 18, 2029. For the years ended June 30, 2016 and 2015, interest expense was \$65,473 and \$67,386, respectively.	\$ 1,380,136	\$ 1,456,025
Mortgage note payable to Department of Housing and Community Development Emergency Housing and Assistance Program ("EHAP"), secured by the Safehouse, with simple interest of 3% per annum. No monthly payments through maturity in December 2016, at which time all outstanding principal and accrued interest will be forgiven provided that W.E.A.V.E. continues to operate the Safehouse as an emergency shelter, a transitional housing facility, or a safe haven throughout the term. For each of the years ended June 30, 2016 and 2015, interest expense totaled \$30,000. Accrued interest as of June 30, 2016 and 2015 is \$207,500 and \$177,500, respectively.	1,000,000	1,000,000
Mortgage note payable to EHAP, secured by the Open House Emergency Shelter, with simple interest of 3% per annum. No monthly payments through maturity in October 2023, at which time all outstanding principal and accrued interest will be forgiven provided that W.E.A.V.E. continues to operate the Open House Emergency Shelter as an emergency shelter, a transitional housing facility, or a safe haven throughout the term. For each of the years ended June 30, 2016 and 2015, interest expense totaled \$30,000. Accrued interest as of June 30, 2016 and 2015 is \$82,500 and \$52,500, respectively.	1,000,000	1,000,000

**W.E.A.V.E. Incorporated**

**Notes to Financial Statements  
June 30, 2016 and 2015**

	2016	2015
<p>Mortgage note payable in the amount of \$1,000,000 to EHAP, secured by the transitional housing cottages, with simple interest of 3% per annum. No monthly payments through maturity in May 2021, at which time all outstanding principal and accrued interest will be forgiven provided that W.E.A.V.E. continues to operate the Cottages as an emergency shelter, a transitional housing facility, or a safe haven throughout the term. For each of the years ended June 30, 2016 and 2015, interest expense totaled \$30,000. Accrued interest as of June 30, 2016 and 2015 is \$126,226 and \$96,226, respectively.</p>	<u>999,325</u>	<u>999,325</u>
<p>Less current portion</p>	<u>4,379,461</u> <u>(1,079,564)</u>	<u>4,455,350</u> <u>(75,827)</u>
<p>Long-term debt, net</p>	<u>\$ 3,299,897</u>	<u>\$ 4,379,523</u>

Future annual maturities of long-term debt over each of the next five years and thereafter subsequent to June 30, 2016 are as follows:

2017	\$	1,079,564
2018		83,296
2019		87,203
2020		91,157
2021		1,094,895
Thereafter		<u>1,943,346</u>
		<u>\$ 4,379,461</u>

For the years ended June 30, 2016 and 2015, interest expense was \$155,999 and \$157,386, respectively.

**Note 9 - Temporarily restricted net assets**

Temporarily restricted net assets consist of the following at June 30:

	2016	2015
<p>Charitable remainder trust assets, unconditionally promised but not received (time restriction only)</p>	<u>\$ 639,830</u>	<u>\$ 632,991</u>
<p>Other time restricted contributions</p>	<u>261,818</u>	<u>243,648</u>
<p>Total</p>	<u>\$ 901,648</u>	<u>\$ 876,639</u>

**W.E.A.V.E. Incorporated**

**Notes to Financial Statements  
June 30, 2016 and 2015**

**Note 10 - Operating lease obligations**

W.E.A.V.E. leases its thrift store building and some office equipment under non-cancelable operating lease agreements expiring in 2016 through 2020.

Rental expenses for the years ended June 30, 2016 and 2015 are \$137,679 and \$162,262, respectively.

Future minimum lease payments for each of the next four years subsequent to June 30, 2016 are as follows:

2017	\$	75,436
2018		64,112
2019		63,462
2020		22,319

**Note 11 - Operating lease receipts**

W.E.A.V.E. is the lessor for the ground floor of its K Street building under a non-cancelable operating lease agreement expiring August 31, 2014. The lease has not been renewed and the lessee was on a month to month basis until April 30, 2016.

Rental revenue from both the K Street building and the temporary rental of the Open House apartments for the years ended June 30, 2016 and 2015 are \$950 and \$78,207, respectively, and is included in other income in the statements of activities and changes in net assets.

**Note 12 - Contributed goods and services**

W.E.A.V.E. receives donated clothing and household items for resale or for use in the shelter. As of June 30, 2016 and 2015, corresponding estimated values of \$459,171 and \$427,965, respectively, are recognized as contributions and once sold is recorded as thrift store income in the financial statements.

Volunteers donated approximately 7,406 and 9,892 hours during 2016 and 2015, respectively, to W.E.A.V.E. to assist in administration, fundraising, and program activities. The value of this donated time is not recognized in the accompanying financial statements because it does not meet the criteria for recognition under ASC 958-605.

**Note 13 - Retirement plan**

W.E.A.V.E. sponsors an employee retirement plan under IRC §401(k). All employees of at least 21 years of age, who have completed at least one year of service, including at least 1,000 hours, are eligible to participate. Employer contributions are discretionary and vest at 20% per year beginning with completion of one year of service. Employee contributions are subject to limits by the IRC. Total plan costs were \$1,384 and \$1,559 for 2016 and 2015, respectively. There were no employer contributions for 2016 and 2015.

**W.E.A.V.E. Incorporated**

**Notes to Financial Statements  
June 30, 2016 and 2015**

**Note 14 - Overhead percentage**

W.E.A.V.E. measures the ratio of its supporting service expenses to its total revenues, exclusive of thrift store activities, as of June 30, 2016 and 2015 are as follows:

	2016		2015	
	Amounts	% of Total Revenues	Amounts	% of Total Revenues
Supporting service expenses				
Fund development	\$ 557,804	14.8%	\$ 259,039	8.5%
Management and general	283,414	7.5%	300,744	9.9%
Total supporting services, net	<u>\$ 841,218</u>	<u>22.3%</u>	<u>\$ 559,783</u>	<u>18.5%</u>
Total revenues				
Total unrestricted revenues	\$ 4,355,291		\$ 3,409,518	
Increase (decrease) in temporarily restricted net assets	25,009		48,895	
Less net thrift store income	<u>(604,435)</u>		<u>(428,184)</u>	
Total revenues, net	<u>\$ 3,775,865</u>		<u>\$ 3,030,229</u>	

**Note 15 - Concentration of credit risk**

W.E.A.V.E. maintains its cash balances in bank deposit accounts. At times, these balances may exceed the federal insurance limits; however, W.E.A.V.E. has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances at June 30, 2016.

**Note 16 - Contingency**

W.E.A.V.E.'s government funding is subject to audit by granting agencies. Although such audits could generate expense disallowances under terms of the grants, management believes that any required reimbursements would not be material to W.E.A.V.E.'s financial statements as a whole.

**Note 17 - Subsequent events**

Management evaluated the activity of W.E.A.V.E. through December 20, 2016, the date the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to financial statements.

## **Supplementary Information**

**W.E.A.V.E. Incorporated**

**Schedule of Expenditures of Federal Awards  
Year ended June 30, 2016**

Federal Grantor/ (Pass-through Grantor)/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through from the California Department of Public Health			
Prevention and Control Research (IPV/SA)	93.136	14-10673	\$ 57,213
Prevention and Control Research (IPV/SA)	93.136	14-10673	<u>33,241</u>
Total CFDA 93.136			<u>90,454</u>
U.S. Department of Homeland Security			
Passed through from the Sacramento Regional Emergency Food and Shelter Board			
Emergency Food and Shelter Program ("EFSP")	97.024	32-0824-00-023	<u>68,515</u>
U.S. Department of Justice			
Passed through from the California Emergency Management Agency			
Fed Victims of Crime Act	16.575	* DV15301196	475,296
Fed Victims of Crime Act	16.575	* RC14271196	56,328
Fed Victims of Crime Act	16.575	* RC15281196	333,193
Fed Victims of Crime Act	16.575	* HV15011196	35,143
Fed Victims of Crime Act	16.575	* XU15011196	210
Fed Victims of Crime Act	16.575	* XV15011196	<u>5,383</u>
Total CFDA 16.575			<u>905,553</u>
Passed through from Office of Violence Against Women			
OVW Transitional Housing	16.736	2015-WH-AX-0065	63,954
OVW Legal	16.524	2015-WL-AX-0022	<u>87,662</u>
			<u>151,616</u>
Passed through from the City of Elk Grove			
Protection Orders Program	16.590	C-13-473	<u>42,133</u>
Total federal expenditures			<u>\$ 1,258,271</u>

\* Tested as a major program

See Notes to Schedule of Expenditures of Federal Awards.

**W.E.A.V.E. Incorporated**

**Notes to Schedule of Expenditures of Federal Awards  
June 30, 2016**

**Note 1 - Basis of presentation**

The accompanying schedule of expenditures of federal awards ("Schedule") includes the federal grant activity of W.E.A.V.E. Incorporated ("W.E.A.V.E.") 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 ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of W.E.A.V.E., the amounts presented in this schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements of W.E.A.V.E.

**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 costs principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Independent Auditor's Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors  
W.E.A.V.E. Incorporated

We 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 W.E.A.V.E. Incorporated ("W.E.A.V.E."), which comprise the statement of financial position as of June 30, 2016, 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, and have issued our report thereon dated December 20, 2016.

#### Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control, that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether W.E.A.V.E.'s financial statements are free of material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Cohn Reznick LLP". The signature is written in a cursive, flowing style.

Sacramento, California  
December 20, 2016

Independent Auditor's Report on Compliance for the Major Federal Program and  
on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors  
W.E.A.V.E. Incorporated

Report on Compliance for the Major Federal Program

We have audited W.E.A.V.E. Incorporated's ("W.E.A.V.E.") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on W.E.A.V.E.'s major federal program for the year ended June 30, 2016. W.E.A.V.E.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

*Management's Responsibility*

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

*Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for W.E.A.V.E.'s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our 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 we 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 W.E.A.V.E.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of W.E.A.V.E.'s compliance.

*Opinion on the Major Federal Program*

In our opinion, W.E.A.V.E. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2016.

## Report on Internal Control over Compliance

Management of W.E.A.V.E. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered W.E.A.V.E.'s internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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, we do not express an opinion on the effectiveness of W.E.A.V.E.'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 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 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.

Our 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. We did not identify any deficiencies in internal control over compliance that we 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 our testing of internal control over compliance and the results of our testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Sacramento, California  
December 20, 2016

W.E.A.V.E. Incorporated

Schedule of Findings and Questioned Costs  
June 30, 2016

A. Summary of Auditor's Results

*Financial Statements*

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: Unmodified
2. Internal control over financial reporting:
- a. Material weakness(es) identified? \_\_\_\_\_ Yes X No
- b. Significant deficiency(ies) identified? \_\_\_\_\_ Yes X None reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ Yes X No

*Federal Awards*

4. Internal control over major federal programs:
- a. Material weakness(es) identified? \_\_\_\_\_ Yes X No
- b. Significant deficiency(ies) identified? \_\_\_\_\_ Yes X None reported
5. Type of auditor's report issued on compliance for major federal programs: Unmodified
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? \_\_\_\_\_ Yes X No
7. Identification of major federal programs:

<u>CFDA Numbers(s)</u>	<u>Name of Federal Program or Cluster</u>
16.575	Federal Victims of Crime Act

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000
9. Auditee qualified as low-risk auditee X Yes \_\_\_\_\_ No

B. Findings - Financial Statements Audit

NONE

**W.E.A.V.E. Incorporated**

**Schedule of Findings and Questioned Costs**

**June 30, 2016**

**C. Findings and Questioned Costs - Major Federal Award Programs Audit**

NONE

**W.E.A.V.E. Incorporated**

**Schedule of Prior Audit Findings  
June 30, 2016**

**Schedule of Prior Audit Findings**

None

**W.E.A.V.E. Incorporated**

**Schedule of Expenditures  
California Emergency Management Agency (Criminal Justice Programs)  
Year Ended June 30, 2016**

<u>Grant Number</u>	<u>Grant Period</u>	<u>Personnel Services</u>	<u>Operating Expenses</u>	<u>Cash Total</u>	<u>Less State Portion</u>	<u>Federal Portion</u>	<u>Match Portion</u>	<u>Total Cash + Match</u>
DV15301196	7/1/2015 - 6/30/2016	\$ 424,421	\$ 50,875	\$ 475,296	\$ (208,462)	\$ 266,834	\$ 20,002	\$ 495,298
RC14271196	9/1/2014 - 8/31/2015	42,015	14,312	56,327	(11,424)	44,903	-	56,327
RC15281196	9/1/2015 - 8/31/2016	336,480	53,351	389,831	(58,646)	331,185	-	389,831
HV15011196	4/1/2016 - 3/31/2018	19,924	15,218	35,142	-	35,142	-	35,142
XU15011196	4/1/2016 - 3/31/2017	191	19	210	-	210	125	335
XV15011196	4/1/2016 - 3/31/2018	3,577	1,807	5,384	-	5,384	1,750	7,134
		<u>\$ 826,608</u>	<u>\$ 135,582</u>	<u>\$ 956,596</u>	<u>\$ (278,532)</u>	<u>\$ 678,064</u>	<u>\$ 20,002</u>	<u>\$ 976,598</u>

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