

W.E.A.V.E. Incorporated

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

June 30, 2018 and 2017

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, 2018 and 2017, 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, 2018 and 2017, 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*, 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, 2018 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 19, 2018, 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 solely 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 effectiveness of W.E.A.V.E. Incorporated'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 W.E.A.V.E. Incorporated's internal control over financial reporting and compliance.



Sacramento, California
December 19, 2018

W.E.A.V.E. Incorporated
Statements of Financial Position
June 30, 2018 and 2017

	<u>Assets</u>	
	2018	2017
Current assets		
Cash and cash equivalents	\$ 629,182	\$ 220,303
Accounts receivable	666,166	714,267
Inventories	195,932	169,611
Prepaid expenses	61,201	48,650
Total current assets	1,552,481	1,152,831
Noncurrent assets		
Investments	816,025	832,877
Property and equipment, net	4,644,342	4,809,307
Deposits	12,840	12,907
Charitable remainder trust assets	396,430	585,338
Total noncurrent assets	5,869,637	6,240,429
Total assets	\$ 7,422,118	\$ 7,393,260
	<u>Liabilities and Net Assets</u>	
Current liabilities		
Accounts payable	\$ 90,673	\$ 122,347
Accrued liabilities	269,647	261,829
Current portion of long-term debt	87,203	83,296
Total current liabilities	447,523	467,472
Noncurrent liabilities		
Long-term debt, net of current portion	4,129,274	4,216,542
Deferred interest payable	596,226	506,226
Total liabilities	5,173,023	5,190,240
Net assets		
Unrestricted	1,722,781	1,388,209
Temporarily restricted	526,314	814,811
Total net assets	2,249,095	2,203,020
Total liabilities and net assets	\$ 7,422,118	\$ 7,393,260

See Notes to Financial Statements.

W.E.A.V.E. Incorporated

**Statements of Activities and Changes in Net Assets
Year Ended June 30, 2018**

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total
Revenues			
Government grants	\$ 3,834,228	\$ -	\$ 3,834,228
Contributions	1,982,079	304,702	2,286,781
Thrift store income including in-kind contributions, net of cost of sales	816,370	-	816,370
Interest and investment income	57,103	-	57,103
Service fees	371,580	-	371,580
Other income	1,351	-	1,351
Change in value of charitable remainder trust assets	-	(188,908)	(188,908)
Net assets released from restriction	-	(404,291)	(404,291)
Total revenues	7,062,711	(288,497)	6,774,214
Expenses			
Intervention programs			
Domestic violence services	1,124,699	-	1,124,699
Sexual assault services	1,118,787	-	1,118,787
Legal services	509,984	-	509,984
Victims of trafficking services	718,865	-	718,865
Residential services	1,210,427	-	1,210,427
Other programs			
Prevention services	379,786	-	379,786
Community education	9,127	-	9,127
Total program services	5,071,675	-	5,071,675
Supporting services			
Thrift stores	605,300	-	605,300
Fund development	703,446	-	703,446
Management and general	347,718	-	347,718
Total expenses	6,728,139	-	6,728,139
Increase (decrease) in net assets	334,572	(288,497)	46,075
Net assets, beginning of year	1,388,209	814,811	2,203,020
Net assets, end of year	<u>\$ 1,722,781</u>	<u>\$ 526,314</u>	<u>\$ 2,249,095</u>

W.E.A.V.E. Incorporated

**Statements of Activities and Changes in Net Assets
Year Ended June 30, 2017**

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total
Revenues			
Government grants	\$ 3,321,939	\$ -	\$ 3,321,939
Contributions	1,622,088	314,533	1,936,621
Thrift store income including in-kind contributions, net of cost of sales	716,313	-	716,313
Interest and investment income	76,463	-	76,463
Service fees	298,861	-	298,861
Other income	10,600	-	10,600
Change in value of charitable remainder trust assets	-	(54,492)	(54,492)
Net assets released from restriction	-	(346,878)	(346,878)
Total revenues	6,046,264	(86,837)	5,959,427
Expenses			
Intervention programs			
Domestic violence services	948,085	-	948,085
Sexual assault services	1,001,991	-	1,001,991
Legal services	587,565	-	587,565
Victims of trafficking services	699,279	-	699,279
Residential services	1,319,094	-	1,319,094
Other programs			
Prevention services	373,140	-	373,140
Community education	6,347	-	6,347
Total program services	4,935,501	-	4,935,501
Supporting services			
Thrift stores	549,794	-	549,794
Fund development	710,797	-	710,797
Management and general	187,138	-	187,138
Total expenses	6,383,230	-	6,383,230
Increase (decrease) in net assets	(336,966)	(86,837)	(423,803)
Net assets, beginning of year	1,725,175	901,648	2,626,823
Net assets, end of year	<u>\$ 1,388,209</u>	<u>\$ 814,811</u>	<u>\$ 2,203,020</u>

See Notes to Financial Statements.

W.E.A.V.E. Incorporated

**Statements of Functional Expenses
Year Ended June 30, 2018**

	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	Thrift Stores	Fund Development	Management and General	
Personnel	\$ 942,139	\$ 864,348	\$ 411,070	\$ 344,088	\$ 640,805	\$ 299,447	\$ -	\$ 412,817	\$ 307,231	\$ 276,531	\$ 4,498,476
Cost of sales	-	-	-	-	-	-	-	790,235	-	-	790,235
Occupancy	32,274	20,165	8,462	9,500	150,144	11,957	-	88,058	5,138	11,862	337,560
Professional services	27,903	39,440	32,916	8,526	22,601	9,996	-	3,551	77,125	15,739	237,797
Depreciation	13,099	10,076	5,039	2,519	198,531	5,039	-	16,655	-	7,053	258,011
Interest expense	20,370	11,653	5,827	13	90,040	8,727	-	-	2,900	8,737	148,267
Telecommunications	28,318	23,655	8,169	4,024	28,687	12,415	-	8,743	5,731	11,555	131,297
Business insurance and taxes	3,920	2,859	5,348	771	12,124	1,551	-	5,345	849	2,692	35,459
Supplies and materials	19,867	49,151	9,485	122,224	19,229	3,215	1,544	7,792	39,851	3,677	276,035
Printing and photocopying	7,630	5,368	5,608	1,227	5,209	5,610	108	106	5,844	1,028	37,738
Furniture and equipment	147	16,667	221	2,075	10,280	193	-	6,124	37,762	222	73,691
Travel	5,409	9,804	4,051	12,609	4,778	6,541	446	1,334	2,618	1,032	48,622
Public relations	23	17	9	4	13	109	2,687	270	8,163	12	11,307
Computer hardware/software	9,931	8,111	2,478	2,539	6,447	2,476	-	3,460	6,232	579	42,253
Merchant credit card fees	1,261	970	485	288	727	485	-	17,529	17,563	722	40,030
Meetings and events	1,046	5,341	444	345	1,037	553	26	894	28,943	551	39,180
Postage and delivery	380	487	1,550	53	160	191	167	8	5,365	1,373	9,734
Volunteer and employee appreciation	1,743	1,308	654	327	981	756	-	402	-	916	7,087
Client emergency expenses	867	30,608	300	200,106	11,646	300	-	26,002	-	420	270,249
Membership dues and subscriptions	1,492	1,411	2,267	578	938	588	3,915	674	9,515	570	21,948
Seminar fees and related travel	2,103	14,493	4,323	6,310	4,134	8,184	234	1,428	1,369	659	43,237
Board expense	756	581	291	145	436	291	-	113	-	407	3,020
Outreach	77	359	30	115	44	205	-	3,995	141,247	41	146,113
Recruitment	2,519	1,915	957	479	1,436	957	-	-	-	1,340	9,603
Bad debt expense	1,425	-	-	-	-	-	-	-	-	-	1,425
Total functional expenses	1,124,699	1,118,787	509,984	718,865	1,210,427	379,786	9,127	1,395,535	703,446	347,718	7,518,374
Less cost of sales offset against thrift store income on the statement of activities and changes in net assets	-	-	-	-	-	-	-	(790,235)	-	-	(790,235)
Total expenses on the statement of activities	\$ 1,124,699	\$ 1,118,787	\$ 509,984	\$ 718,865	\$ 1,210,427	\$ 379,786	\$ 9,127	\$ 605,300	\$ 703,446	\$ 347,718	\$ 6,728,139

W.E.A.V.E. Incorporated

**Statements of Functional Expenses
Year Ended June 30, 2017**

	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	Thrift Stores	Fund Development	Management and General	
Personnel	\$ 754,442	\$ 834,981	\$ 476,897	\$ 331,694	\$ 719,970	\$ 297,103	\$ -	\$ 404,334	\$ 327,812	\$ 115,975	\$ 4,263,208
Cost of sales	-	-	-	-	-	-	-	679,621	-	-	679,621
Occupancy	57,003	31,067	10,590	13,113	130,021	8,103	-	74,846	13,741	10,334	348,818
Professional services	31,995	31,080	29,349	12,500	31,200	11,632	450	1,558	85,269	18,872	253,905
Depreciation	12,759	6,870	6,870	4,907	202,193	2,454	-	16,348	-	7,852	260,253
Interest expense	14,922	11,170	6,848	6,832	90,061	5,577	-	-	9,261	7,472	152,143
Telecommunications	22,814	19,252	8,399	10,427	27,180	7,359	-	7,796	11,152	8,403	122,782
Business insurance and taxes	3,758	2,165	4,332	1,463	11,328	836	-	4,851	1,440	2,172	32,345
Supplies and materials	9,891	10,832	11,841	187,483	27,295	15,214	600	7,815	30,300	4,684	305,955
Printing and photocopying	10,217	10,255	6,474	9,893	6,245	3,775	206	1,946	4,350	1,866	55,227
Furniture and equipment	2,075	9,722	490	4,208	8,140	2,553	-	1,127	27,143	508	55,966
Travel	3,568	8,069	4,980	12,889	5,562	4,945	356	731	2,433	525	44,058
Public relations	111	60	60	11,192	80	71	578	1,164	8,896	68	22,280
Computer hardware/software	9,993	9,131	3,816	2,148	2,332	781	-	174	13,382	771	42,528
Merchant credit card fees	1,950	995	781	558	961	279	-	15,400	12,815	893	34,632
Meetings and events	1,068	3,233	689	680	30,346	1,326	233	1,521	15,111	643	54,850
Postage and delivery	906	644	1,618	274	560	250	-	97	4,463	419	9,231
Volunteer and employee appreciation	3,763	2,015	1,972	1,408	2,134	783	65	-	114	2,253	14,507
Client emergency expenses	35	161	113	67,648	14,030	-	-	9,696	-	-	91,683
Membership dues and subscriptions	1,182	1,673	4,743	703	630	257	3,241	-	10,857	590	23,876
Seminar fees and related travel	1,678	4,514	4,988	8,195	6,989	8,021	588	-	2,166	878	38,017
Board expense	652	351	351	251	376	125	-	90	-	401	2,597
Outreach	350	2,207	-	9,839	-	1,209	30	300	130,092	-	144,027
Recruitment	2,533	1,364	1,364	974	1,461	487	-	-	-	1,559	9,742
Bad debt expense	420	180	-	-	-	-	-	-	-	-	600
Total functional expenses	948,085	1,001,991	587,565	699,279	1,319,094	373,140	6,347	1,229,415	710,797	187,138	7,062,851
Less cost of sales offset against thrift store income on the statement of activities and changes in net assets	-	-	-	-	-	-	-	(679,621)	-	-	(679,621)
Total expenses on the statement of activities	\$ 948,085	\$ 1,001,991	\$ 587,565	\$ 699,279	\$ 1,319,094	\$ 373,140	\$ 6,347	\$ 549,794	\$ 710,797	\$ 187,138	\$ 6,383,230

See Notes to Financial Statements.

W.E.A.V.E. Incorporated
Statements of Cash Flows
Years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities		
Change in net assets	\$ 46,075	\$ (423,803)
Reconciliation of change in net assets to net cash provided by (used in) operating activities		
Net realized and unrealized gain on investments	(43,851)	(60,488)
Depreciation	258,011	260,253
Changes in		
Accounts receivable	48,101	(332,462)
Inventories	(26,321)	(32,416)
Prepaid expenses	(12,551)	(19,020)
Deposits	67	(4,425)
Charitable remainder trust assets	188,908	54,492
Accounts payable	(31,674)	9,657
Accrued liabilities	7,818	(27,942)
Accrued interest	90,000	90,000
	524,583	(486,154)
Net cash provided by (used in) operating activities		
Cash flows from investing activities		
Purchases of investments	(282,617)	(83,630)
Proceeds from sale of investments	343,320	443,724
Purchases of property and equipment	(93,046)	(37,063)
	(32,343)	323,031
Net cash (used in) provided by investing activities		
Cash flows from financing activities		
Principal payments on long-term debt	(83,361)	(79,623)
	(83,361)	(79,623)
Net cash used in financing activities		
Net increase (decrease) in cash and cash equivalents	408,879	(242,746)
Cash and cash equivalents, beginning of year	220,303	463,049
Cash and cash equivalents, end of year	\$ 629,182	\$ 220,303
Supplemental cash flow information		
Cash paid for interest	\$ 58,001	\$ 62,144

See Notes to Financial Statements.

W.E.A.V.E. Incorporated

Notes to Financial Statements June 30, 2018 and 2017

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 2018, W.E.A.V.E. answered 13,410 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. 998 domestic violence victims received individual counseling and 568 survivors received group counseling. 3,913 individuals received referrals and information during the fiscal year ended 2018.

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 fiscal year 2018, W.E.A.V.E.'s Safehouse provided 17,177 bed nights of safe shelter to 154 adults and 122 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 Office of Violence Against Women ("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. During the fiscal year ended June 30, 2018, W.E.A.V.E.'s SART team responded to 293 victims and W.E.A.V.E.'s counseling program provided individual counseling to 288 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. During the fiscal year ended June 30, 2018, W.E.A.V.E. impacted more than 5,123 youth through 133 presentations and implemented a yearlong immersion program with three 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. During the fiscal year ended June 30, 2018, W.E.A.V.E. Legal provided legal assistance to 989 domestic violence victims, including assistance with protection orders and referrals to outside agencies.

W.E.A.V.E. Incorporated

Notes to Financial Statements June 30, 2018 and 2017

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. During the fiscal year ended June 30, 2018, W.E.A.V.E. reached more than 16,217 adults through 247 educational presentations and 73 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 2017 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 and Wind Youth Shelter to 189 adult and youth 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 136 CSEC clients between July 1, 2016 and June 30, 2018.

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, 2018 and 2017, 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.

W.E.A.V.E. Incorporated

Notes to Financial Statements June 30, 2018 and 2017

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.

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, 2018 and 2017.

Revenue recognition

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.

Grants received from governments are recognized as revenue when the qualifying costs are incurred.

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, 2018 and 2017. 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 2015.

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 require 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, 2018 and 2017**

Note 3 - Accounts receivable

Accounts receivable consist of the following at June 30:

	<u>2018</u>	<u>2017</u>
Government grants	\$ 657,518	\$ 685,312
Other services	8,648	28,955
Total	<u>\$ 666,166</u>	<u>\$ 714,267</u>

Note 4 - Investments

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

	<u>2018</u>	<u>2017</u>
Sacramento Region Community Foundation	\$ 7,880	\$ 7,298
Corporate bonds	297,148	125,180
Equity securities	510,997	700,399
Total	<u>\$ 816,025</u>	<u>\$ 832,877</u>

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

	<u>2018</u>	<u>2017</u>
Interest and dividends	\$ 13,252	\$ 15,975
Net realized and unrealized gains	43,851	60,488
Total	<u>\$ 57,103</u>	<u>\$ 76,463</u>

Note 5 - Property and equipment, net

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

	<u>2018</u>	<u>2017</u>
Land	\$ 435,000	\$ 435,000
Buildings and improvements	6,462,406	6,414,649
Furniture and equipment	252,407	252,407
Vehicles	90,978	45,691
	7,240,791	7,147,747
Less accumulated depreciation	<u>(2,596,449)</u>	<u>(2,338,440)</u>
Property and equipment, net	<u>\$ 4,644,342</u>	<u>\$ 4,809,307</u>

W.E.A.V.E. Incorporated

**Notes to Financial Statements
June 30, 2018 and 2017**

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 3.4% and 2.4% at June 30, 2018 and 2017, respectively. 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:

	2018	2017	Difference
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.	\$ 396,430	\$ 420,233	\$ 23,803
Harvey CRT-100% remainder interest in a unitrust, of which W.E.A.V.E. was named beneficiary in 2000; term was the lives of both lead beneficiaries, assumed to be five years from 2018 based on actuarial estimates. The Harvey trust was disbursed during the year ended June 30, 2018.	-	165,105	165,105
Total	\$ 396,430	\$ 585,338	\$ 188,908

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.

W.E.A.V.E. Incorporated

**Notes to Financial Statements
June 30, 2018 and 2017**

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

	June 30, 2018		
	Level 1	Level 2	Level 3
Investments*	\$ 518,877	\$ -	\$ -
Corporate bonds	-	297,148	-
Charitable remainder interests from third parties	-	-	396,430
Total	\$ 518,877	\$ 297,148	\$ 396,430

	June 30, 2017		
	Level 1	Level 2	Level 3
Investments*	\$ 707,697	\$ -	\$ -
Corporate bonds	-	125,180	-
Charitable remainder interests from third parties	-	-	585,338
Total	\$ 707,697	\$ 125,180	\$ 585,338

*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:

	2018	2017
July 1	\$ 585,338	\$ 639,830
Unrealized increase (decrease) in fair value	(38,015)	(54,492)
Receipt of disbursed funds	(150,893)	-
June 30	\$ 396,430	\$ 585,338

W.E.A.V.E. Incorporated

**Notes to Financial Statements
June 30, 2018 and 2017**

Note 8 - Long-term debt

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

	2018	2017
<p>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, 2018 and 2017, interest expense was \$58,001 and \$61,739, respectively.</p>	\$ 1,217,152	\$ 1,300,513
<p>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 July 2019, 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, 2018 and 2017, interest expense totaled \$30,000. Accrued interest as of June 30, 2018 and 2017 is \$267,500 and \$237,500, respectively.</p>	1,000,000	1,000,000
<p>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, 2018 and 2017, interest expense totaled \$30,000. Accrued interest as of June 30, 2018 and 2017 is \$142,500 and \$112,500, respectively.</p>	1,000,000	1,000,000

W.E.A.V.E. Incorporated

**Notes to Financial Statements
June 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
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, 2018 and 2017, interest expense totaled \$30,000. Accrued interest as of June 30, 2018 and 2017 is \$186,226 and \$156,226, respectively.	<u>999,325</u>	<u>999,325</u>
Subtotal	4,216,477	4,299,838
Less current portion	<u>(87,203)</u>	<u>(83,296)</u>
 Long-term debt, net	 <u>\$ 4,129,274</u>	 <u>\$ 4,216,542</u>

Future annual maturities of long-term debt over each of the next five years and thereafter subsequent to June 30, 2018 are as follows:

2019	\$ 87,203
2020	1,091,157
2021	1,094,895
2022	100,053
2023	1,104,748
Thereafter	<u>738,421</u>
	<u>\$ 4,216,477</u>

For the years ended June 30, 2018 and 2017, interest expense was \$148,267 and \$152,143, respectively.

Note 9 - Temporarily restricted net assets

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

	<u>2018</u>	<u>2017</u>
Charitable remainder trust assets, unconditionally promised but not received (time restriction only)	\$ 396,430	\$ 585,338
Other time restricted contributions	<u>129,884</u>	<u>229,473</u>
 Total	 <u>\$ 526,314</u>	 <u>\$ 814,811</u>

W.E.A.V.E. Incorporated

**Notes to Financial Statements
June 30, 2018 and 2017**

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 2018 through 2020.

Rental expenses for the years ended June 30, 2018 and 2017 are \$157,369 and \$170,546, respectively.

Future minimum lease payments for each of the next five years subsequent to June 30, 2018 are as follows:

2019	\$	132,453
2020		84,697
2021		53,631
2022		51,703
2023		44,237
		<hr/>
	\$	<u>366,721</u>

Note 11 - 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, 2018 and 2017, corresponding estimated values of \$790,235 and \$679,621, respectively, are recognized as contributions and once sold is recorded as thrift store income in the financial statements.

Volunteers donated approximately 19,637 hours during the fiscal year 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 12 - 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 \$1,875 and \$1,755 for 2018 and 2017, respectively. Employer contributions to the employee retirement plan for 2018 and 2017 were \$21,928 and \$18,449, respectively.

W.E.A.V.E. Incorporated

**Notes to Financial Statements
June 30, 2018 and 2017**

Note 13 - 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, 2018 and 2017 are as follows:

	2018		2017	
	Amounts	% of Total Revenues	Amounts	% of Total Revenues
Supporting service expenses				
Fund development	\$ 703,446	11.4%	\$ 710,797	13.4%
Management and general	347,718	5.7%	187,138	3.5%
Total supporting services, net	<u>\$ 1,051,164</u>	<u>17.1%</u>	<u>\$ 897,935</u>	<u>16.9%</u>
Total revenues				
Total unrestricted revenues	\$ 7,062,711		\$ 6,046,264	
Temporarily restricted contributions	304,702		314,533	
Less releases temporarily restricted contributions	(404,291)		(346,878)	
Less net thrift store income	<u>(816,370)</u>		<u>(716,313)</u>	
Total revenues, net	<u>\$ 6,146,752</u>		<u>\$ 5,297,606</u>	

Note 14 - 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, 2018.

Note 15 - 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 16 - Subsequent events

Events that occur after the statement of financial position date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of financial position date are recognized in the accompanying statement of financial position. Subsequent events which provide evidence about conditions that existed after the balance sheet date, require disclosure in the accompanying notes. Management evaluated the activity of the W.E.A.V.E. through December 19, 2018, 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, 2018**

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	\$ 46,102
Prevention and Control Research (IPV/SA)	93.136	14-10673	23,703
Total CFDA 93.136			<u>69,805</u>
Passed through: International Rescue Committee			
Look Beneath the Surface Regional Anti-Trafficking Program	93.598	HHS-2017-ACF-IOAS-OTIP-ZV-	14,302
Total U.S. Department of Health and Human Services			<u>\$ 84,107</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	\$ 31,370
Total U.S. Department of Homeland Security			<u>\$ 31,370</u>
U.S. Department of Justice			
Passed through from the California Emergency Management Agency			
Federal Victims of Crime Act	16.575	* DV 16 31 1196	\$ 21,546
Federal Victims of Crime Act	16.575	* DV 17 32 1196	249,369
Federal Victims of Crime Act	16.575	* RC 16 29 1196	126,614
Federal Victims of Crime Act	16.575	* RC 17 30 1196	352,021
Federal Victims of Crime Act	16.575	* XV 15 01 1196	206,222
Federal Victims of Crime Act	16.575	* XS 16 01 1196	103,313
Federal Victims of Crime Act	16.575	* XL 16 01 1196	198,419
Federal Victims of Crime Act	16.575	* KU 16 01 1196	91,681
Federal Victims of Crime Act	16.575	* KD 17 01 1196	153,137
Federal Victims of Crime Act	16.575	* KA 17 01 1196	94,647
Total CFDA 16.575			<u>1,596,969</u>
Passed through from Office of Violence Against Women			
OVW Transitional Housing	16.736	2015-WH-AX-0065	137,255
OVW Training	16.529	2017-FW-AX-K007	65,699
OVW Legal	16.524	2015-WL-AX-0022	226,409
			<u>429,363</u>

W.E.A.V.E. Incorporated

**Schedule of Expenditures of Federal Awards
Year ended June 30, 2018**

<u>Federal Grantor/ (Pass-through Grantor)/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
Passed through from the City of Elk Grove Protection Orders Program	16.590	C-13-473	<u>61,784</u>
Total U.S. Department of Justice			<u>\$ 2,088,116</u>
Total federal expenditures			<u>\$ 2,203,593</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, 2018**

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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. W.E.A.V.E. has elected to use the 10-percent de minimis cost rate allowed under the Uniform Guidance when applicable.

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, 2018, 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 19, 2018.

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.

CohnReznick LLP

Sacramento, California
December 19, 2018

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, 2018. 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 the 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, 2018.

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 19, 2018

W.E.A.V.E. Incorporated

Schedule of Findings and Questioned Costs
June 30, 2018

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:

CFDA Number(s)	Name of Federal Program or Cluster
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

W.E.A.V.E. Incorporated

**Schedule of Findings and Questioned Costs
June 30, 2018**

B. Findings - Financial Statements Audit

NONE

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

NONE

W.E.A.V.E. Incorporated

**Schedule of Expenditures
California Emergency Management Agency (Criminal Justice Programs)
Year Ended June 30, 2018**

<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>
DV 16 31 1196	7/1/2017 - 9/30/2017	\$ 32,480	\$ 5,124	\$ 37,604	\$ (16,058)	\$ 21,546	\$ -	\$ 37,604
DV 17 32 1196	10/1/2017-9/30/2018	315,398	99,640	415,038	(165,669)	249,369	10,552	425,590
RC 16 29 1196	9/1/2016-9/30/2017	114,550	26,934	141,484	(14,870)	126,614	1,201	142,685
RC 17 30 1196	10/1/2017-9/30/2018	287,496	65,833	353,329	(1,308)	352,021	21,134	374,463
XV 15 01 1196	4/1/2016 - 3/31/2018	158,353	47,869	206,222	-	206,222	40,870	247,092
XS 16 01 1196	7/1/2016 - 6/30/2018	53,925	49,388	103,313	-	103,313	14,068	117,381
XL 16 01 1196	7/1/2016 - 12/31/2019	157,386	41,033	198,419	-	198,419	79,543	277,962
KU 16 01 1196	4/1/2017 - 8/31/2018	65,214	26,467	91,681	-	91,681	21,672	113,353
KD 17 01 1196	10/1/2017-12/31/2019	79,298	73,839	153,137	-	153,137	34,673	187,810
KA 17 01 1196	10/1/2017-9/30/2019	69,417	25,230	94,647	-	94,647	8,409	103,056
		<u>\$ 1,333,517</u>	<u>\$ 461,357</u>	<u>\$ 1,794,874</u>	<u>\$ (197,905)</u>	<u>\$ 1,596,969</u>	<u>\$ 232,122</u>	<u>\$ 2,026,996</u>

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