

**CORNERSTONE COMMUNITY DEVELOPMENT  
CORPORATION**

**DBA**

**BUILDING FUTURES WITH WOMEN AND CHILDREN,  
AND SUBSIDIARY**

**(NONPROFIT PUBLIC BENEFIT CORPORATIONS)**

**REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION**

**YEAR ENDED JUNE 30, 2018**

**(WITH SUMMARIZED FINANCIAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2017)**

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*Patricia A. Wintroath, CPA*

Independent Auditor's Report

Board of Directors  
Building Futures with Women  
and Children, and Subsidiary  
San Leandro, California 94577

I have audited the accompanying financial statements of Cornerstone Community Development Corporation dba Building Futures with Women and Children, and Subsidiary (nonprofit organizations), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Building Futures with Women and Children, and Subsidiary as of June 30, 2018, and the changes in its net assets and its cash flows for the

year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### Report on Summarized Comparative Information

I have previously audited the Building Futures with Women and Children, and Subsidiary's 2017 financial statements, and my report dated February 23, 2018, expressed an unmodified opinion on those audited financial statements. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The additional information presented on page 18, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, I have also issued my report dated March 1, 2019, on my consideration of Building Futures with Women and Children, and Subsidiary's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Building Futures with Women and Children, and Subsidiary's internal control over financial reporting and compliance.

*Patricia A. Wintworth, CPA*

Certified Public Accountant  
Walnut Creek, CA  
March 1, 2019

**BUILDING FUTURES WITH WOMEN AND CHILDREN AND SUBSIDIARY**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2018**  
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2017)

|  | Unrestricted       |                           | Bessie Coleman Court, Inc. |                           | Consolidated<br>Eliminating<br>Entries | Total All Funds    |                    |
|--|--------------------|---------------------------|----------------------------|---------------------------|--|--------------------|--------------------|
|  | General            | Temporarily<br>Restricted | Unrestricted               | Temporarily<br>Restricted |  | 2018               | 2017               |
| <b>ASSETS</b>  |                    |                           |                            |                           |  |                    |                    |
| <b>CURRENT ASSETS:</b>   |                    |                           |                            |                           |  |                    |                    |
| Cash and cash equivalents  | \$96,764           | \$68,155                  | \$5,501                    | \$120,465                 | \$                                     | \$290,885          | \$342,317          |
| Grants receivable (Note C)   | 939,542            |                           |                            |                           |  | 939,542            | 667,495            |
| Accounts and pledges receivable (Note C)   | 95,531             |                           | 953                        |                           | (88,881)                               | 7,603              | 8,281              |
| Promises to give (Note D)  |                    |                           |                            |                           |  | 0                  | 0                  |
| Prepaid expenses   | 12,214             |                           |                            |                           |  | 12,214             | 16,793             |
| Due from (to) other funds  |                    |                           |                            |                           |  | 0                  | 0                  |
| <b>TOTAL CURRENT ASSETS</b>  | <b>1,144,051</b>   | <b>68,155</b>             | <b>6,454</b>               | <b>120,465</b>            | <b>(88,881)</b>                        | <b>1,250,244</b>   | <b>1,034,886</b>   |
| PROPERTY AND EQUIPMENT, net of<br>accumulated depreciation and amortization<br>at June 30, 2018 and 2017 of \$2,014,957<br>and \$2,307,102, respectively. (Note E) | 1,239,175          |                           |                            | 3,581,380                 |  | 4,820,555          | 4,791,201          |
| DEPOSITS   | 800                |                           |                            |                           |  | 800                | 0                  |
| <b>TOTAL ASSETS</b>  | <b>\$2,384,026</b> | <b>\$68,155</b>           | <b>\$6,454</b>             | <b>\$3,701,845</b>        | <b>(\$88,881)</b>                      | <b>\$6,071,599</b> | <b>\$5,826,087</b> |
| <b>LIABILITIES AND NET ASSETS</b>  |                    |                           |                            |                           |  |                    |                    |
| <b>CURRENT LIABILITIES:</b>  |                    |                           |                            |                           |  |                    |                    |
| Accounts payable and accrued expenses  | \$118,034          | \$                        | \$115,254                  | \$                        | (\$88,881)                             | \$144,407          | \$232,868          |
| Accrued payroll expenses   | 88,899             |                           |                            |                           |  | 88,899             | 83,945             |
| Accrued vacations  | 70,570             |                           |                            |                           |  | 70,570             | 66,645             |
| Client rental account  |                    | 440                       |                            |                           |  | 440                | 440                |
| Rental security deposits   |                    |                           |                            | 21,640                    |  | 21,640             | 20,323             |
| Contract Advances  |                    | 39,715                    |                            |                           |  | 39,715             | 41,554             |
| Line of credit (Note F)  | 400,000            |                           |                            |                           |  | 400,000            | 400,000            |
| Current portion of long term debt (Note G)   |                    |                           |                            |                           |  | 0                  | 0                  |
| <b>TOTAL CURRENT LIABILITIES</b>   | <b>677,503</b>     | <b>40,155</b>             | <b>115,254</b>             | <b>21,640</b>             | <b>(88,881)</b>                        | <b>765,671</b>     | <b>845,775</b>     |
| ACCOUNTS PAYABLE   |                    |                           | 47,889                     |                           |  | 47,889             | 47,889             |
| LONG TERM DEBT (Note G)  |                    |                           |                            |                           |  |                    |                    |
| Payable debt   |                    |                           |                            | 700,000                   |  | 700,000            | 700,000            |
| Extendable debt  |                    |                           |                            |                           |  | 0                  | 0                  |
| Forgivable debt  | 912,373            |                           |                            | 441,424                   |  | 1,353,797          | 1,385,252          |
|  |                    |                           |                            |                           | 1,326,207                              |                    |                    |
| COMMITMENTS AND CONTINGENCIES (Note H)   |                    |                           |                            |                           |  |                    |                    |
| NET ASSETS (Note I)  | 794,150            | 28,000                    | (156,689)                  | 2,538,781                 |  | 3,204,242          | 2,847,171          |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>  | <b>\$2,384,026</b> | <b>\$68,155</b>           | <b>\$6,454</b>             | <b>\$3,701,845</b>        | <b>(\$88,881)</b>                      | <b>\$6,071,599</b> | <b>\$5,778,198</b> |

See Notes to Additional Information

**BUILDING FUTURES WITH WOMEN AND CHILDREN AND SUBSIDIARY**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2018**  
**(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2017)**

|   | <u>Unrestricted</u> |                               | <u>Bessie Coleman Court, Inc.</u> |                               | <u>Total All Funds</u> |                    |
|---|---------------------|-------------------------------|-----------------------------------|-------------------------------|------------------------|--------------------|
|   | <u>General</u>      | <u>Temporarily Restricted</u> | <u>Unrestricted</u>               | <u>Temporarily Restricted</u> | <u>2018</u>            | <u>2017</u>        |
| <b>SUPPORT AND REVENUE</b>              |                     |                               |                                   |                               |                        |                    |
| Support:                                |                     |                               |                                   |                               |                        |                    |
| Foundations and community organizations | \$247,629           | \$180,931                     | \$                                | \$                            | \$428,560              | \$472,880          |
| Donations                               | 106,702             | (2,368)                       |                                   |                               | 104,334                | 82,450             |
| In-kind donations (Note B)              | 204,988             |                               |                                   |                               | 204,988                | 98,888             |
| Total Support                           | <u>559,319</u>      | <u>178,563</u>                | <u>0</u>                          | <u>0</u>                      | <u>737,882</u>         | <u>654,218</u>     |
| Revenue:                                |                     |                               |                                   |                               |                        |                    |
| Government                              | 701,439             | 3,519,622                     |                                   | 43,543                        | 4,264,604              | 3,688,469          |
| Rental income                           |                     |                               | 750,918                           |                               | 750,918                | 458,768            |
| Other revenue                           | 66,298              |                               | 3,929                             |                               | 70,227                 | 67,135             |
| Fundraising                             | 74,290              |                               |                                   |                               | 74,290                 | 59,270             |
| Forgiveness of debt                     | 10,500              |                               |                                   | 20,955                        | 31,455                 | 31,455             |
| Total Revenue                           | <u>852,527</u>      | <u>3,519,622</u>              | <u>754,847</u>                    | <u>64,498</u>                 | <u>5,191,494</u>       | <u>4,305,097</u>   |
| Net Assets Released From Restrictions   | <u>3,688,185</u>    | <u>(3,688,185)</u>            | <u>94,824</u>                     | <u>(94,824)</u>               | <u>0</u>               | <u>0</u>           |
| <b>TOTAL SUPPORT AND REVENUE</b>        | <u>5,100,031</u>    | <u>10,000</u>                 | <u>849,671</u>                    | <u>(30,326)</u>               | <u>5,929,376</u>       | <u>4,959,315</u>   |
| <b>EXPENSES</b>                         |                     |                               |                                   |                               |                        |                    |
| Program                                 |                     |                               |                                   |                               |                        |                    |
| San Leandro Shelter                     | 614,166             |                               |                                   |                               | 614,166                | 573,339            |
| Sister Me Home Safe house               | 506,308             |                               |                                   |                               | 506,308                | 534,694            |
| Midway Shelter                          | 599,465             |                               |                                   |                               | 599,465                | 544,723            |
| Domestic Violence Outreach              | 216,784             |                               |                                   |                               | 216,784                | 172,817            |
| Bessie Coleman Court Program            | 213,978             |                               |                                   |                               | 213,978                | 189,866            |
| Housing Services                        | 2,026,477           |                               |                                   |                               | 2,026,477              | 1,844,982          |
| Other Program Services                  | 83,090              |                               |                                   |                               | 83,090                 | 92,045             |
| Bessie Coleman Court, Inc.              |                     |                               | 831,780                           |                               | 831,780                | 640,322            |
| Total program expenses                  | <u>4,260,268</u>    |                               | <u>831,780</u>                    |                               | <u>5,092,048</u>       | <u>4,592,788</u>   |
| Support                                 |                     |                               |                                   |                               |                        |                    |
| Administration                          | 336,805             |                               |                                   |                               | 336,805                | 399,644            |
| Fundraising                             | 143,452             |                               |                                   |                               | 143,452                | 179,670            |
| Total support expenses                  | <u>480,257</u>      |                               | <u>0</u>                          |                               | <u>480,257</u>         | <u>579,314</u>     |
| <b>TOTAL EXPENSES</b>                   | <u>4,740,525</u>    | <u>0</u>                      | <u>831,780</u>                    | <u>0</u>                      | <u>5,572,305</u>       | <u>5,172,102</u>   |
| <b>CHANGE IN NET ASSETS</b>             | <u>359,506</u>      | <u>10,000</u>                 | <u>17,891</u>                     | <u>(30,326)</u>               | <u>357,071</u>         | <u>(212,787)</u>   |
| <b>NET ASSETS, beginning of year</b>    | <u>\$434,644</u>    | <u>\$18,000</u>               | <u>(\$174,580)</u>                | <u>\$2,569,107</u>            | <u>2,847,171</u>       | <u>3,059,958</u>   |
| <b>NET ASSETS, end of year</b>          | <u>\$794,150</u>    | <u>\$28,000</u>               | <u>(\$156,689)</u>                | <u>\$2,538,781</u>            | <u>\$3,204,242</u>     | <u>\$2,847,171</u> |

See Notes to Additional Information

**BUILDING FUTURES WITH WOMEN AND CHILDREN AND SUBSIDIARY**

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2018

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2017)

|                                | San Leandro Shelter | Sister Me Home Safe House | Midway Shelter | Domestic Violence Outreach | Bessie Coleman Program |             | Housing Services | Other Program Services | Total Program | General and Administration | Fundraising | Total Support | Total All Funds |             |
|--------------------------------|---------------------|---------------------------|----------------|----------------------------|------------------------|-------------|------------------|------------------------|---------------|----------------------------|-------------|---------------|-----------------|-------------|
|                                |                     |                           |                |                            | Coleman Program        | Court, Inc. |                  |                        |               |                            |             |               | 2018            | 2017        |
| Salaries                       | \$323,445           | \$284,220                 | \$321,921      | \$140,175                  | \$140,211              | \$633,843   | \$34,259         | \$1,878,074            | \$120,877     | \$51,051                   | \$171,928   | \$161,370     | \$2,211,372     | \$2,160,294 |
| Payroll taxes                  | 28,993              | 26,246                    | 29,020         | 12,777                     | 13,045                 | 57,112      | 3,404            | 170,597                | 10,654        | 4,223                      | 14,877      | 14,088        | 199,562         | 194,703     |
| Employee benefits              | 47,711              | 41,877                    | 47,551         | 20,341                     | 22,724                 | 98,829      | 5,868            | 284,901                | (6,200)       | 4,793                      | (1,407)     | 58,810        | 342,304         | 394,971     |
| Total personnel expenses       | 400,149             | 352,343                   | 398,492        | 173,293                    | 175,980                | 789,784     | 43,531           | 2,333,572              | 125,331       | 60,067                     | 185,398     | 234,268       | 2,753,238       | 2,749,968   |
| Occupancy                      | 46,961              | 27,209                    | 33,608         | 6,944                      | 5,361                  | 22,289      | 5,167            | 147,539                | 6,986         | 1,983                      | 8,969       | 116,836       | 273,344         | 327,981     |
| Property management fees       |                     |                           |                |                            |                        |             |                  | 0                      |               |                            | 0           | 49,560        | 49,560          | 51,560      |
| Depreciation                   | 18,129              | 39,412                    | 5,592          |                            |                        | 977         |                  | 63,133                 | 2,907         |                            | 2,907       | 98,087        | 164,127         | 167,659     |
| Repairs and maintenance        | 28,210              | 12,275                    | 15,137         | 534                        | 831                    | 15,367      | 2,459            | 60,423                 | 3,168         | 361                        | 3,529       | 135,603       | 199,555         | 101,864     |
| Supplies and food              | 31,364              | 17,506                    | 22,569         | 8,663                      | 6,783                  | 36,156      | 3,606            | 105,858                | 7,313         | 10,581                     | 17,894      | 556           | 124,308         | 138,300     |
| Professional services          | 13,790              | 16,277                    | 18,798         | 9,325                      | 6,643                  | 6,851       | 1,031            | 102,020                | 69,249        | 16,044                     | 85,293      | 833           | 188,146         | 98,165      |
| Insurance                      | 3,718               | 4,376                     | 4,239          | 1,529                      | 3,907                  | 11,655      | 259              | 24,879                 | 13,637        | 485                        | 14,122      | 9,000         | 48,001          | 11,000      |
| Communication                  | 9,050               | 6,866                     | 6,869          | 766                        | 2,112                  | 1,122,077   | 3                | 37,311                 | 8,503         | 249                        | 8,752       | 8,950         | 55,013          | 49,227      |
| Other direct client assistance | 268                 | 120                       | 73             |                            | 2,707                  |             | 646              | 1,125,891              | (20)          |                            | (20)        | 114,331       | 1,240,202       | 1,061,478   |
| Interest expense               |                     |                           |                |                            |                        |             |                  | 0                      | 24,429        |                            | 24,429      |               | 24,429          | 19,062      |
| Legal and accounting           |                     |                           |                |                            | 3,905                  |             |                  | 3,905                  | 38,067        |                            | 38,067      |               | 45,887          | 28,808      |
| Client transportation          | 2,365               | 1,925                     | 2,026          | 167                        | 948                    | 3,466       | 607              | 11,504                 | 296           |                            | 296         | 3,915         | 45,887          | 7,856       |
| Other expenses                 | 1,703               | 1,956                     | 1,682          | 7,535                      | 1,046                  | 4,659       | 5,347            | 23,928                 | 22,519        | 1,722                      | 24,241      | 50,101        | 98,270          | 99,303      |
| Staff travel                   | 577                 |                           | 2,269          | 3,883                      |                        | 10,976      |                  | 17,705                 | 916           | 161                        | 1,077       | 2,017         | 20,799          | 18,235      |
| Fundraising expenses           |                     |                           |                | 3,898                      |                        |             |                  | 3,898                  | 49            | 29,706                     | 29,755      |               | 33,653          | 23,314      |
| Equipment purchase and rental  | 2,388               | 2,666                     | 1,893          | 247                        | 316                    | 1,180       | 3                | 8,693                  | 2,396         | 201                        | 2,597       | 7,712         | 19,002          | 34,713      |
| Merchant and bank fees         |                     |                           |                |                            |                        | 10          |                  | 10                     | 4,727         | 1,882                      | 6,619       | 11            | 6,640           | 5,664       |
| Temporary staffing             | 1,327               | 1,327                     | 1,327          |                            | 3,439                  | 1,030       |                  | 5,011                  | 6,332         |                            | 20,000      |               | 11,343          | 79,057      |
| In-kind supplies and services  | 54,167              | 22,060                    | 84,891         |                            |                        |             | 20,431           | 184,988                |               |                            |             |               | 204,988         | 98,888      |
| Total expenses                 | \$614,166           | \$506,308                 | \$599,465      | \$216,784                  | \$213,978              | \$2,026,477 | \$83,090         | \$4,260,288            | \$336,805     | \$143,452                  | \$480,257   | \$831,780     | \$5,572,305     | \$5,172,102 |

**BUILDING FUTURES WITH WOMEN AND CHILDREN AND SUBSIDIARY**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2018**  
**(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2017)**

|   | Unrestricted     |                        | Bessie Coleman Court, Inc. |                        | Total All Funds  |                  |
|---|------------------|------------------------|----------------------------|------------------------|------------------|------------------|
|   | General          | Temporarily Restricted | Unrestricted               | Temporarily Restricted | 2018             | 2017             |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>  |                  |                        |                            |                        |                  |                  |
| Change in Net Assets  | \$359,506        | \$10,000               | \$17,891                   | (\$30,326)             | \$357,071        | (\$212,787)      |
| Adjustment to reconcile change in net assets to cash provided (used) by operating activities: |                  |                        |                            |                        |                  |                  |
| Depreciation  | 66,040           |                        |                            | 98,087                 | 164,127          | 167,659          |
|   | 425,546          | 10,000                 | 17,891                     | 67,761                 | 521,198          | (45,128)         |
| <b>CHANGES IN CURRENT ASSETS AND CURRENT LIABILITIES</b>                                      |                  |                        |                            |                        |                  |                  |
| (Increase) decrease in grants receivable  | (296,039)        |                        | 23,992                     |                        | (272,047)        | 26,528           |
| (Increase) decrease in accounts and pledges receivable  | (92,052)         |                        | 3,849                      |                        | (88,203)         | (3,179)          |
| (Increase) decrease in promises to give   |                  |                        |                            |                        | 0                | 0                |
| (Increase) decrease in prepaid expenses   | 4,579            |                        |                            |                        | 4,579            | 22,641           |
| (Increase) decrease in due from (to) other funds  | 113,439          |                        | (113,439)                  |                        | 0                | 0                |
| (Increase) decrease in deposits   | (800)            |                        |                            |                        | (800)            | 1,338            |
| Increase (decrease) in accounts payable and accrued expenses                                  | (59,031)         |                        | 59,451                     |                        | 420              | 85,912           |
| Increase (decrease) in accrued payroll expenses   | 4,953            |                        |                            |                        | 4,953            | 129              |
| Increase (decrease) in accrued vacations  | 3,925            |                        |                            |                        | 3,925            | (15,611)         |
| Increase (decrease) in client rental account  |                  |                        |                            |                        | 0                | 0                |
| Increase (decrease) in rental security deposits   |                  |                        |                            | 1,317                  | 1,317            | 9,440            |
| Increase (decrease) in contract advances  |                  | (1,839)                |                            |                        | (1,839)          | 41,554           |
| <b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>                                       | <b>104,520</b>   | <b>8,161</b>           | <b>(8,256)</b>             | <b>69,078</b>          | <b>173,503</b>   | <b>123,624</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>  |                  |                        |                            |                        |                  |                  |
| Equipment and property purchases  | (193,480)        |                        |                            |                        | (193,480)        | 0                |
| <b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>                                       | <b>(193,480)</b> | <b>0</b>               | <b>0</b>                   | <b>0</b>               | <b>(193,480)</b> | <b>0</b>         |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>  |                  |                        |                            |                        |                  |                  |
| Borrowing on line of credit   | 0                |                        |                            |                        | 0                | 50,000           |
| Borrowing on loans  |                  |                        |                            |                        | 0                | 0                |
| Forgiveness of long term debt   | (10,500)         |                        |                            | (20,955)               | (31,455)         | (31,455)         |
| Repayments on loans/ Line of credit   |                  |                        |                            |                        | 0                | 0                |
| <b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>                                       | <b>(10,500)</b>  | <b>0</b>               | <b>0</b>                   | <b>(20,955)</b>        | <b>(31,455)</b>  | <b>18,545</b>    |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>                                   | <b>(99,460)</b>  | <b>8,161</b>           | <b>(8,256)</b>             | <b>48,123</b>          | <b>(51,432)</b>  | <b>142,169</b>   |
| <b>CASH AND CASH EQUIVALENTS, beginning of year</b>   | <b>\$196,224</b> | <b>\$59,994</b>        | <b>\$13,757</b>            | <b>\$72,342</b>        | <b>342,317</b>   | <b>200,148</b>   |
| <b>CASH AND CASH EQUIVALENTS, end of year</b>   | <b>\$96,764</b>  | <b>\$68,155</b>        | <b>\$5,501</b>             | <b>\$120,465</b>       | <b>\$290,885</b> | <b>\$342,317</b> |
| <b>SUPPLEMENTAL INFORMATION:</b>  |                  |                        |                            |                        |                  |                  |
| Interest paid   |                  |                        |                            |                        | \$24,429         | \$19,062         |

See Notes to Additional Information



**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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NOTE A - ORGANIZATION

General – Building Futures with Women and Children (the Organization) is a California nonprofit public benefit corporation established in 1986. The Organization's legal name is Cornerstone Community Development Corporation. The Organization was previously known as San Leandro Shelter for Women and Children. The Organization's mission is to build communities with underserved women and children where they are safely and supportively housed, free from homelessness and family violence. In 1999, the Organization established a wholly owned subsidiary, Bessie Coleman Court, Inc., a nonprofit public benefit corporation, to develop, own, and operate safe, decent, and affordable housing for women and children.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Reporting - The Organization maintains its accounting records on the accrual basis of accounting.

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of fund accounting. Fund accounting is the procedure by which resources for the various programs are classified for accounting and reporting according to the activities and objectives specified by donors, grantors, officials and governing boards. Separate accounts are maintained for each program.

Estimates - In preparing financial statements in conformity with Generally Accepted Accounting Principles, management must make estimates based on future events that affect the reported amounts of assets and liabilities; the disclosure of contingent assets and liabilities as of the date of the financial statements; and revenues and expenses during the reporting period. Actual results could differ from these estimates.

Cash and Cash Equivalents - The Organization's cash and cash equivalents balance consists of amounts held in checking and savings accounts in large financial institutions.

Property and Equipment - Furniture and equipment are stated at cost. Donated equipment is recorded at its estimated fair market value. Expenditures for property and equipment are capitalized. Depreciation for property and equipment is calculated using the straight-line method over the useful life of each asset. The useful life of these assets ranges from three to fifty-nine years. When assets are retired or sold, the related cost and accumulated depreciation are removed from the accounts and any gain or loss arising from such disposition is included as revenue or expense. Expenditures for repairs and maintenance are charged to expense as incurred.

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements – Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Organization determines the fair values of its assets and liabilities based on a fair value hierarchy that includes three levels of inputs that may be used to measure fair value.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date. An active market is a market in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 inputs are inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the assets or liability. Unobservable inputs reflect the Organization's own assumptions about the assumption market participants would use in pricing the asset or liability (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances and may include the Organization's own data.

Consolidating Eliminating Entries - Eliminating entries are present to reduce inter-company receivables and payables to avoid inflation of the total assets and total liabilities on the consolidated balance sheet.

Donated Materials and Services - Donated materials are recorded at their fair value at the date of donation. In addition, a substantial number of individuals have donated significant amounts of their time to the Organization, primarily through program activities. These services are reflected in the accompanying financial statements using a valuation of the services based on an estimate of the fair value at the time of the donation. Donated services by individuals providing administration services are not recorded as donated services as there are no special skills required for these services. During the year ended June 30, 2018, the Organization received approximately 1,000 hours of volunteer administrative services. The Organization received over 2,230 hours of volunteer meal service for the shelter programs.

Functional Allocation of Expenses - Costs of providing the various programs have been summarized on a functional basis in the accompanying statement of functional expenses.

Income Taxes - The Organization is a Section 501(c)(3) organization exempt from income taxes under Section 501(a) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. There was no taxable unrelated business income during the year ended June 30, 2018.

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions and Grant Revenue - The Organization receives contributions and grants from corporations, foundations, charitable organizations and individuals. The Organization has adopted the provisions of Accounting Standards Codification FASB ASC 958-605 and FASB ASC-958-210-45.

The provisions of FASB ASC 958-605-25 require the Organization to recognize contributions and grants as either temporarily or permanently restricted support, if they are received with donor stipulations that limit the use of the contribution or grant. When a temporary restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

All other contributions are recognized upon receipt. Performance revenue is recognized as earned. Amounts received but not yet earned are reported as advances.

Other support and revenue, such as interest income, proceeds from fund-raising, and expenses, are accounted for using the accrual method. Government contracts include federal pass-through funds, which are identified in the Schedule of Expenditures of Federal Awards.

Financial Statement Presentation - Under Accounting Standards Codification (FASB ASC 958-210-4, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted and temporarily restricted and permanently restricted net assets. The Organization currently has no assets that are permanently restricted.

Summarized Financial Information for 2017 - The financial information for the year ended June 30, 2017, presented for comparative purposes, and is not intended to be a complete financial statement presentation.

Reclassifications - Certain reclassifications have been made in the 2017 comparative totals to conform to the classifications used in 2018.

NOTE C - GRANTS, ACCOUNTS AND PLEDGES RECEIVABLE

Grants, accounts and pledges receivable at June 30, 2018 consisted of the following:

**Building Futures with Women & Children:**

Unrestricted Funds

|                                   |           |
|-----------------------------------|-----------|
| Alameda County CDBG               | \$138,747 |
| Alameda County DA Victim Services | 17,083    |
| Alameda County DVCA               | 1,450     |

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE C - GRANTS, ACCOUNTS AND PLEDGES RECEIVABLE (Continued)**

|   |                  |
|---|------------------|
| Alameda Point Collaborative                         | \$ 11,843        |
| CalOES  | 97,748           |
| CalWORKS  | 15,682           |
| CalWORKS – RR                                       | 42,612           |
| City of San Leandro CDBG                            | 4,132            |
| City of San Leandro General Fund                    | 19,132           |
| ESG – State HRC                                     | 171,028          |
| Housing/Jobs Linkages Program                       | 14,294           |
| HUD BCC CoC   | 8,619            |
| Mid-County CES/Abode                                | 185,665          |
| North County Oakland HUD                            | 34,093           |
| Oakland CES   | 74,901           |
| Oakland PATH  | 14,699           |
| WHSL  | 87,814           |
| Miscellaneous receivables                           | <u>6,650</u>     |
| Total - Unrestricted Funds                          | <u>\$946,192</u> |
| Total grants, accounts and pledges receivable -BFWC | <u>\$946,192</u> |

**Bessie Coleman Court, Inc.:**

**Unrestricted Funds**

|   |               |
|---|---------------|
| Rents   | \$ 953        |
| Total Unrestricted Funds                                  | <u>\$ 953</u> |
| Total grants, accounts and pledges receivable - BCC, Inc. | <u>\$ 953</u> |

**Total grants, accounts and pledges receivable** **\$947,145**

The Organization anticipates that all the grants, accounts and pledges receivable will be collected.

**NOTE D - PROMISES TO GIVE**

At June 30, 2018, there were no promises to give.

**NOTE E - PROPERTY AND EQUIPMENT**

Property and Equipment as of June 30, 2018, consisted of the following:

|          | <u>BFWC</u> | <u>BCC, Inc.</u> |
|----------|-------------|------------------|
| Building | \$ 224,069  | \$ 0             |
| Land     | 86,400      | 0                |

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE E - PROPERTY AND EQUIPMENT (Continued)**

|                                | <u>BFWC</u>        | <u>BCC, Inc.</u>   |
|--------------------------------|--------------------|--------------------|
| Building improvements          | 779,536            | 0                  |
| Furniture and equipment        | 40,000             | 43,417             |
| Site Acquisition               |                    | 2,298,240          |
| Leasehold improvements         | <u>769,362</u>     | <u>2,692,575</u>   |
|                                | 1,899,367          | 5,034,232          |
| Less: Accumulated Depreciation | <u>660,192</u>     | <u>1,452,852</u>   |
|                                | <u>\$1,239,175</u> | <u>\$3,581,380</u> |

Depreciation and amortization expense for the years ended June 30, 2018 and 2017 was \$164,127 and \$167,659, respectively.

The site acquisition cost represents the fair market value of a 59 year lease which was donated by the Naval Air Station and City of Alameda.

**NOTE F – LINE OF CREDIT**

The Organization obtained a line of credit with Bank of the West with a maximum borrowing limit of \$300,000. At June 30, 2018, the interest rate on the line was 4.6%. The outstanding balance at June 30, 2018 was \$300,000.

The Organization also obtained a private line of credit with AHN with a maximum borrowing limit of \$150,000. No interest is charged on this line. The outstanding balance at June 30, 2018 was \$100,000.

**NOTE G – LONG TERM DEBT**

The long term debt of the organization consisted of the following loans at June 30, 2018. The loans below have been categorized as payable, extendable and forgivable based on the terms of each loan.

**Building Futures with Women and Children:**

Building Futures with Women and Children's long term debt at June 30, 2018 consisted of five Federal CDBG loans for the predevelopment, purchase, and improvement costs associated with the purchase of a safe house.

**Forgivable Loans:**

A loan from the City of San Leandro, in the amount of \$180,000, was received during June 1999. This loan consists of \$27,862 used towards predevelopment costs and \$152,138, used toward the safe house purchase price. The purchase of the safe house occurred during July 1999, at which time the \$152,138 was transferred to the

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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NOTE G – LONG TERM DEBT (Continued)

purchase escrow account. The term of the loan is 30 years with deferred payment of principal and interest. Simple interest at the rate of 2% per annum is due on July 1, 2029. The loan (principal and interest) will be forgiven on July 1, 2029 if the Organization uses the house purchased, as a safe house, for the full term of the loan. The loan will be due if and when the safe house is sold prior to the expiration of the 30 year loan period. On July 18, 2007, the loan was amended to include retroactive forgiveness of the principal and interest on an annual basis, each June 30. 1/30<sup>th</sup> of the loan will be forgiven each year. As of July 18, 2007, eight years' of principal, totaling \$48,000 and all the accrued interest, were forgiven. The loan balance as of June 30, 2018 was \$68,000.

A loan from the City of San Leandro, in the amount of \$50,000, was received on July 1, 2008, which was increased to \$100,000 on September 25, 2012. This loan is for capital improvements to be made on the safe house. The term of the loan is 20 years from the date the loan is fully funded (July 1, 2013), with deferred payment of principal and interest. Simple interest at the rate of 3% per annum is due on the loan. The loan (principal and interest) will be forgiven on an annual basis at a rate of 1/20 of the principal and interest, beginning on the anniversary of the Forgiveness Commencement Date (July 1, 2013). The loan will be due if and when the safe house is sold prior to the expiration of the 20 year loan period. The balance of the loan at June 30, 2018 was \$80,000.

A loan from the California Department of Housing and Community Development, in the amount of \$459,213, was received on January 22, 2013. This loan is for capital improvements to be made to the safe house. The term of the loan is 7 years from the date the Notice of Completion is recorded, with deferred payment of principal and interest. Simple interest at the rate of 3% per annum is due on the loan. The loan (principal and interest) will be forgiven at the maturity date of the Note. The loan will be due if and when the safe house is sold prior to the expiration of the 7 year loan period. The loan balance as of June 30, 2018 was \$459,213.

A loan, in the amount of \$305,160, was obtained from the County of Alameda on June 6, 2013, for the rehabilitation of the safe house and the refinance of two loans above in the amounts of \$55,660 and 149,500 originally obtained for the purchase of the safe house. The term of the loan is 44 and one half years with deferred payment of principal and interest. The loan will accrue simple interest at 3% per annum beginning on July 1, 2013 and is secured by a Deed of Trust from the Organization. The note will mature on December 31, 2058 or upon the sale, transfer, conveyance, assignment, encumbrance, change of use, or refinance of the property in violation of the Regulatory Agreement or Deed of Trust. If the property is used for its stated purpose for the life of the loan, the loan will be forgiven at its maturity. The loan balance as of June 30, 2018 was \$305,160.

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE G – LONG TERM DEBT (Continued)**

Aggregate maturities on long-term debt for each of the next five years and subsequent periods are as follows:

| Year Ended June 30, |                  |
|---------------------|------------------|
| 2017                | \$ 0             |
| 2018                | 0                |
| 2019                | 0                |
| 2020                | 0                |
| 2021                | 0                |
| Subsequent          | <u>912,373</u>   |
|                     | <u>\$912,373</u> |

**Bessie Coleman Court, Inc.:**

Bessie Coleman Court, Inc.'s long term debt, at June 30, 2018, consisted of four loans for the predevelopment, purchase, and improvement costs associated with the redevelopment of supportive housing units located on the Alameda Naval Air Station, now known as Alameda Point.

**Payable Loans:**

The first loan is from Alameda County, in the amount of \$700,000. The loan funds are made up of \$400,000 HUD SHP funding, \$156,000 Alameda County Housing Trust Fund and \$144,000 of Urban County HOME funds. The terms of the loan are 0% interest with the first payment deferred until December 30, 2010. Beginning January 1, 2011, repayment will be the lesser of \$14,285 or 100% of the residual cash flow from the rental project annually.

|                            |                  |
|----------------------------|------------------|
| Total due at June 30, 2018 | <u>\$700,000</u> |
| Long term debt             | <u>\$700,000</u> |

**Forgivable Loans:**

The second loan is in the amount of \$337,737 from the Bank of the West REID/Community Development Lending. The note was dated June 1, 2005. The terms of the loan are 0% interest with no payments due during the 15 year period commencing on the date of project completion. At the end of the 15 year period, the loan shall be forgiven provided that the Leasehold Estate has been in compliance with the AHP requirements throughout the loan period.

|                            |                  |
|----------------------------|------------------|
| Total due at June 30, 2018 | <u>\$337,737</u> |
| Long term debt             | <u>\$337,737</u> |

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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NOTE G – LONG TERM DEBT (Continued)

The third loan, dated September 4, 2009, is in the amount of \$86,000 from the City of Alameda, CDBG loan for rehabilitation work on the property. The terms of the loan are 0% interest with no payments. This loan will be forgiven in ten equal annual installments, beginning on January 1, 2011, with the final forgiveness on January 1, 2020. The note will be due and payable upon the sale, transfer, conveyance, and assignment encumbrance or change of use of the property.

|                            |                 |
|----------------------------|-----------------|
| Total due at June 30, 2018 | <u>\$17,200</u> |
| Long term debt             | <u>\$17,200</u> |

The fourth loan, dated February 19, 2014, is in the amount of \$120,000 from the City of Alameda, CDBG loan for rehabilitation work on the property known as Bessie Coleman Court. The terms of the loan are 0% interest with no payments. This loan will be forgiven in ten equal annual installments, beginning on January 1, 2015, with the final forgiveness on January 1, 2024. The note will be due and payable upon the sale, transfer, conveyance, and assignment encumbrance or change of use of the property. As of June 30, 2018, \$123,552 of the loan was utilized and funded.

|                            |                 |
|----------------------------|-----------------|
| Total due at June 30, 2018 | <u>\$86,487</u> |
| Long term debt             | <u>\$86,487</u> |

Aggregate maturities on long-term debt for each of the next five years and subsequent periods are as follows:

| Year Ended June 30, |                    |
|---------------------|--------------------|
| 2017                | \$ 0               |
| 2018                | 0                  |
| 2019                | 0                  |
| 2020                | 0                  |
| 2021                | 0                  |
| Subsequent          | <u>1,141,424</u>   |
|                     | <u>\$1,141,424</u> |

The Organization deems the default of any of the above notes due to unallowed operations remote since the use of the safe house and Bessie Coleman Court property facilitates the mission of the Organization.



**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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**NOTE H - COMMITMENTS AND CONTINGENCIES**

The Organization conducts its administrative operation in San Leandro on premises leased from Praises of Zion Church. The current lease is \$4,750 per month on a month to month basis. A new lease begins in January 2018 with a monthly lease payment of \$6,425, the term of the new lease is two years.

The Organization conducts its operation in San Leandro on premises leased from St. Leander's Catholic Church on a month to month basis at \$2,000 per month. The current lease expires on May 30, 2019.

The Organization leases the Midway shelter site, at \$0.

The Organization leases two copy machines for \$190 per month through June 3, 2021.

The Organization entered into an operating agreement with Alameda Homeless Network to operate the Midway shelter on October 1, 2000. As part of the agreement, Alameda Homeless Network will grant the Organization \$50,000 or 18% of the operating costs, whichever is greater, per year, to be used for the operation of the program. The agreement was amended to increase the Alameda Homeless Network grant to \$80,000 beginning with the year ended June 30, 2010.

Bessie Coleman Court, Inc. entered into a 59 year lease, on April 23, 1999, for sublease of the buildings 531, 532, and 533 along with the adjacent open space and parking area, now known as Bessie Coleman Court, at Alameda Point. The lease was donated and no future annual cost is to be incurred by Bessie Coleman Court, Inc.

Grant awards require the fulfillment of certain conditions as set forth in the instruments of grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The Organization deems this contingency remote since by accepting the grants and their terms it has accommodated the objectives of the organization to the provisions of the grant. Management is of the opinion that the organization has complied with the terms of all grants.

The Organization receives a substantial amount of its support from the State of California, Alameda County, City of Oakland, City of San Leandro and the City of Alameda. The Organization's programs and activities are dependent upon the availability of these funds. A significant reduction in the level of government support may impact the ability of the Organization to remain a going concern. The amount that would be considered a significant reduction in funding from government agencies cannot be determined as of the financial statement date.

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2018**

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NOTE H - COMMITMENTS AND CONTINGENCIES (Continued)

The Organization has instructed its independent auditors to audit the cost related to U.S. government funds to ensure compliance with Circular A-133 issued by the U.S. Office of Management and Budget for the year ended June 30, 2018. Management believes that matters arising from governmental agencies' review of the independent auditors' reports for the year ended June 30, 2018 will not have a material effect on the financial position of the organization.

NOTE I – NET ASSETS

At June 30, 2018, the Organization's temporarily restricted net assets consisted of the following grants:

*Building Futures with Women and Children*

|   |                 |
|---|-----------------|
| Alameda Homeless Network                  | \$20,000        |
| Children's Support League of the East Bay | 8,000           |
| Total Temporarily Restricted Net Assets   | <u>\$28,000</u> |

*BCC, Inc.*

|                            |                    |
|----------------------------|--------------------|
| Net Property and Equipment | <u>\$2,538,781</u> |
|----------------------------|--------------------|

NOTE J – SUBSEQUENT EVENTS

These financial statements were approved by the management of the Organization and available for issuance on March 1, 2019. The Organization has evaluated subsequent events through March 1, 2019.

## **ADDITIONAL INFORMATION**

**BUILDING FUTURES WITH WOMEN AND CHILDREN AND SUBSIDIARY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND COUNTY AWARDS**  
**YEAR ENDED JUNE 30, 2018**

| <b>Federal Grantor</b><br>Pass-through Grantor/State<br>Pass-through Grantor/County<br>Program Title | <b>Federal</b><br><b>CFDA</b><br><b>Number</b> | <b>Pass-through</b><br><b>Grantor's</b><br><b>Contract</b><br><b>Number</b> | <b>Contract</b><br><b>Period</b> | <b>Award</b><br><b>Amount</b> | <b>Amount</b><br><b>Expended</b> |
|--|--|---|----------------------------------|-------------------------------|----------------------------------|
| <b>FEDERAL AWARDS:</b>   |  |   |                                  |                               |                                  |
| <b>Department of Housing and Urban Development</b>   |  |   |                                  |                               |                                  |
| Passed through State of California   |  |   |                                  |                               |                                  |
| Emergency Solutions Grant Program  |  |   |                                  |                               |                                  |
| San Leandro Shelter Program  | 14.231   | 16662   | 4/3/18-7/31/19                   | \$186,993                     | \$91,309                         |
| ESG State Midway   | 14.231   | 16662   | 4/3/18-7/31/19                   | 194,500                       | 69,226                           |
| ESG State HRC  | 14.231   | 16662   | 4/3/18-7/31/19                   | <u>131,500</u>                | <u>10,902</u>                    |
|  |  |   |                                  | <u>512,993</u>                | <u>171,437</u>                   |
| Passed through Alameda County  |  |   |                                  |                               |                                  |
| Passed through State of California   |  |   |                                  |                               |                                  |
| Emergency Solutions Grant Program  |  |   |                                  |                               |                                  |
| San Leandro Shelter Program  | 14.231   | C-14225   | 7/1/16-6/30/18                   | 172,999                       | \$96,036                         |
| ESG State Midway   | 14.231   | C-14225   | 7/1/16-6/30/18                   | 172,999                       | 108,287                          |
| ESG State HRC  | 14.231   | C-14225   | 7/1/16-6/30/18                   | <u>141,999</u>                | <u>84,908</u>                    |
|  |  |   |                                  | <u>487,997</u>                | <u>289,231</u>                   |
| 14.231   | Subtotal                                       |   |                                  | <u>1,000,990</u>              | <u>460,668</u>                   |
| Passed through Alameda Point Collaborative   |  |   |                                  |                               |                                  |
| Supportive Housing Program   |  |   |                                  |                               |                                  |
| 14.235   | N/A  |   | 7/01/17-06/30/18                 | 80,000                        | 80,000                           |
| Permanent Supportive Housing Program   |  |   |                                  |                               |                                  |
| 14.267   | CA1467L9T021500                                |   | 10/1/16 - 9/30/17                | \$195,466                     | \$13,888                         |
| 14.267   | CA1467L9T021601                                |   | 10/1/17 - 9/30/18                | \$195,466                     | \$34,373                         |
| Passed through Alameda County  |  |   |                                  |                               |                                  |
| Passed through Abode Services  |  |   |                                  |                               |                                  |
| HUD CoC  |  |   |                                  |                               |                                  |
| Mid County CES   |  |   |                                  |                               |                                  |
| 14.267   | N/A  |   | 8/1/17-6/30/20                   | 1,048,875                     | 50,657                           |
| Passed through Alameda County  |  |   |                                  |                               |                                  |
| Housing and Community Development Program  |  |   |                                  |                               |                                  |
| Supportive Housing Program - Linkages  |  |   |                                  |                               |                                  |
| 14.267   | 9854   |   | 3/01/18-2/28/19                  | 40,577                        | 14,294                           |
| 14.267   | 9854   |   | 3/01/17-2/28/18                  | <u>40,577</u>                 | <u>27,788</u>                    |
| 14.267   | Subtotal                                       |   |                                  | <u>1,520,961</u>              | <u>141,000</u>                   |
| Passed through City of San Leandro   |  |   |                                  |                               |                                  |
| Community Development Block Grant  |  |   |                                  |                               |                                  |
| 14.218   | N/A  |   | 7/01/16-06/30/17                 | 25,000                        | 25,000                           |
| Passed through City of Alameda   |  |   |                                  |                               |                                  |
| Community Development Block Grant  |  |   |                                  |                               |                                  |
| Emergency Homeless Shelter - Midway  |  |   |                                  |                               |                                  |
| 14.218   | N/A  |   | 7/01/16-06/30/18                 | 400,000                       | 191,027                          |
| 14.218   | N/A  |   | 7/01/16-06/30/18                 | 74,401                        | 74,401                           |
| Passed through City of Oakland   |  |   |                                  |                               |                                  |
| Community Development Block Grant  |  |   |                                  |                               |                                  |
| 14.218   | G463050  |   | 7/01/16-06/30/17                 | 192,000                       | 125,763                          |
| 14.218   | 21468  |   | 11/1/17-10/31/18                 | <u>392,239</u>                | <u>287,065</u>                   |
| 14.218   | Total CDBG Entitlement Grants Cluster          |   |                                  | <u>1,083,640</u>              | <u>703,256</u>                   |
| Passed through Alameda County  |  |   |                                  |                               |                                  |
| Tenant-based rental assist & supportive services   |  |   |                                  |                               |                                  |
| N/A  | C-12936  |   | 12/1/16-11/30/17                 | 508,671                       | 201,962                          |
|  | C-15417  |   | 12/1/17-11/30/18                 | <u>627,903</u>                | <u>304,739</u>                   |
|  |  |   |                                  | 1,136,574                     | 506,701                          |
| Passed through City of Oakland   |  |   |                                  |                               |                                  |
| Transitional housing & support services for  |  |   |                                  |                               |                                  |
| North County PATH  |  |   |                                  |                               |                                  |
| N/A  | N/A  |   | 7/1/17-6/30/18                   | 122,000                       | 122,000                          |
| Passed through City of San Leandro   |  |   |                                  |                               |                                  |
| Community Development Block Grant  |  |   |                                  |                               |                                  |
| Capital Improvement Loan   |  |   |                                  |                               |                                  |
| N/A  | N/A  |   | 09/25/12-06/30/24                | 100,000                       | 0                                |
| <b>Department of Homeland Security</b>   |  |   |                                  |                               |                                  |
| Passed through United Way of America   |  |   |                                  |                               |                                  |
| Emergency Food and Shelter Program   |  |   |                                  |                               |                                  |
| 97.024   | Phase 34                                       |   | 4/1/17-3/31/18                   | 34,000                        | 34,000                           |
| <b>Department of Health and Human Services</b>   |  |   |                                  |                               |                                  |
| Passed Through State of California   |  |   |                                  |                               |                                  |
| California Office of Emergency Services  |  |   |                                  |                               |                                  |
| Domestic Violence Assistance Program-FVPS  |  |   |                                  |                               |                                  |
| 93.671   | DV16 16 1770                                   |   | 7/01/16-9/30/17                  | 140,000                       | 2,378                            |
| 93.671   | DV17 17 1770                                   |   | 10/1/17-9/30-18                  | <u>145,000</u>                | <u>125,212</u>                   |
|  |  |   |                                  | <u>285,000</u>                | <u>127,590</u>                   |

**BUILDING FUTURES WITH WOMEN AND CHILDREN AND SUBSIDIARY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND COUNTY AWARDS**  
**YEAR ENDED JUNE 30, 2018**

| <b>Federal Grantor</b><br>Pass-through Grantor/State<br>Pass-through Grantor/County<br>Program Title  | <b>Federal</b><br><b>CFDA</b><br><b>Number</b> | <b>Pass-through</b><br><b>Grantor's</b><br><b>Contract</b><br><b>Number</b> | <b>Contract</b><br><b>Period</b> | <b>Award</b><br><b>Amount</b> | <b>Amount</b><br><b>Expended</b> |
|---|--|---|----------------------------------|-------------------------------|----------------------------------|
| Passed through Alameda County<br>Passed through Abode Services<br>Medi-Cal Assistance Program - AC3<br>Mid County CES                                   | 93.778   | N/A   | 8/1/17-6/30/20                   | 208,200                       | 121,312                          |
| Passed through Alameda County<br>Passed through Abode Services<br>Medi-Cal Assistance Program - AC3<br>Oakland CES                                      | 93.778   | N/A   | 8/1/17-6/30/20                   | <u>146,993</u>                | <u>83,825</u>                    |
|   | 93.778   | Subtotal  |                                  | <u>355,193</u>                | <u>205,137</u>                   |
| <b>Department of Justice</b>  |  |   |                                  |                               |                                  |
| Passed Through State of California<br>California Office of Emergency Services<br>Domestic Violence Assistance Program-VOCA                              | 16.575   | DV16 16 1770  | 7/01/16-9/30/17                  | 255,268                       | 58,076                           |
| Domestic Violence Assistance Program-VOCA   | 16.575   | DV17 17 1770  | 10/1/17-9/30-18                  | <u>135,252</u>                | <u>98,966</u>                    |
|   |  |   |                                  | <u>390,520</u>                | <u>157,042</u>                   |
| Total Federal Awards  |  |   |                                  | <u>\$6,464,071</u>            | <u>\$2,537,394</u>               |
| <b>STATE AWARDS:</b>  |  |   |                                  |                               |                                  |
| Passed through Family Violence Law Center<br>Passed through Alameda County<br>Workforce and Resource Development<br>CalWORKS Domestic Violence Services | N/A  | 14044   | 7/01/16-06/30/18                 | \$44,017                      | 43,990                           |
| California Office of Emergency Services<br>Domestic Violence Assistance Program-CDVV  | N/A  | DV17 17 1770  | 10/1/17-9/30-18                  | 1,148                         | 1,148                            |
| California Office of Emergency Services<br>Domestic Violence Assistance Program-DVPO  | N/A  | DV16 16 1770  | 7/1/16-09/30/17                  | 201,980                       | 25,563                           |
| Domestic Violence Assistance Program-DVPO   | N/A  | DV17 17 1770  | 10/1/17-9/30/18                  | 201,980                       | 128,764                          |
| Total State Awards  |  |   |                                  | <u>\$449,125</u>              | <u>\$199,465</u>                 |
| <b>COUNTY AWARDS:</b>   |  |   |                                  |                               |                                  |
| Social Services Agency<br>CalWORKS Housing Support Program<br>Rapid Rehousing Program   | N/A  | 900133 /11168   | 07/1/16-06/30/18                 | \$1,350,699                   | \$533,798                        |
| Social Services Agency<br>Shelter Services<br>Emergency Shelters Programs   | N/A  | 900133 /30688   | 7/1/17-06/30/18                  | 558,450                       | 558,454                          |
| Passed through Abode Services<br>Mid County CES Boomerang RFP   |  | N/A   | 8/1/17-6/30/20                   | 176,400                       | 60,434                           |
| Passed through Abode Services<br>Mid County CES Boomerang RRH   |  | N/A   | 8/1/17-6/30/20                   | 300                           | 300                              |
| Passed through Abode Services<br>Mid County CES Boomerang 1   |  | N/A   | 8/1/17-6/30/20                   | 15,000                        | 15,000                           |
| Passed through City of Oakland<br>Oakland CES Boomerang RFP   | N/A  | 23299   | 9/1/17-6/30/18                   | 40,000                        | 39,882                           |
| Passed through City of Oakland<br>Oakland CES Boomerang 1   | N/A  | 23299   | 9/1/17-6/30/18                   | 3,750                         | 3,750                            |
| Social Services Agency<br>Emergency Warming Shelter   | N/A  | 900133 /30688   | 12/1/17-4/30/18                  | 100,000                       | 80,197                           |
| Office of the District Attorney<br>DA victims Services XC   | N/A  | N/A   | 7/1/16-6/30/18                   | 100,000                       | 97,763                           |
| Passed through Alameda County<br>Special Welfare Programs<br>Domestic Violence Center Act, Shelter Services   | N/A  | 900133 /30688   | 7/01/17-06/30/18                 | <u>32,544</u>                 | <u>28,788</u>                    |
| Total County Awards   |  |   |                                  | <u>\$2,377,143</u>            | <u>\$1,418,366</u>               |

**BUILDING FUTURES WITH WOMEN AND CHILDREN AND SUBSIDIARY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2018**

| <b>Federal Grantor</b><br>Pass-through Grantor/State<br>Pass-through Grantor/County<br>Program Title | <b>Federal</b><br><b>CFDA</b><br><b>Number</b> | <b>Pass-through</b><br><b>Grantor's</b><br><b>Contract</b><br><b>Number</b> | <b>Contract</b><br><b>Period</b> | <b>Award</b><br><b>Amount</b> | <b>Amount</b><br><b>Expended</b> |
|--|--|---|----------------------------------|-------------------------------|----------------------------------|
| <b>BESSIE COLEMAN COURT, INC.</b>  |  |   |                                  |                               |                                  |
| <b>FEDERAL AWARDS:</b>   |  |   |                                  |                               |                                  |
| <b>Department of Housing and Urban Development</b>   |  |   |                                  |                               |                                  |
| Permanent Supportive Housing Program   | 14.235   | CA1467L9T021500   | 10/01/16 - 09/30/17              | \$195,466                     | \$67,807                         |
|  | 14.235   | CA1467L9T021500   | 10/01/17 - 09/30/18              | 195,466.00                    | 109,434.00                       |
|  |  |   |                                  | <u>390,932.00</u>             | <u>177,241.00</u>                |
| Passed through County of Alameda Supportive Housing Loan Funds                                       | N/A  | N/A   | 01/1/00-12/31/59                 | 400,000                       | 0                                |
| Passed through City of Alameda CDBG Loan   | N/A  | N/A   | 01/01/11-01/01/20                | 86,000                        | 0                                |
| CDBG Loan  |  |   | 02/19/14-01/01/25                | 120,000                       | 0                                |
| Passed through Bank of the West REID/Community Development Lending Loan                              | N/A  | N/A   | 06/01/05-06/1/20                 | 337,737                       | 0                                |
| Total Federal Awards   |  |   |                                  | <u>\$1,334,669</u>            | <u>\$177,241</u>                 |
| <b>COUNTY AWARDS:</b>  |  |   |                                  |                               |                                  |
| Urban County HOME Loan Funds   | N/A  | N/A   | 01/1/00-12/31/2059               | 144,000                       | 0                                |
| Alameda County Housing Trust Loan Fund   | N/A  | N/A   | 01/1/00-12/31/2059               | 156,000                       | 0                                |
| Total County Awards  |  |   |                                  | <u>\$300,000</u>              | <u>\$0</u>                       |
| Total Awards   |  |   |                                  | <u>\$1,634,669</u>            | <u>\$177,241</u>                 |

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
NOTES TO ADDITIONAL INFORMATION  
YEAR ENDED JUNE 30, 2018

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**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Building Futures with Women and Children, and Subsidiary 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE B – FEDERAL EXPENDITURES**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The amount of federal expenditures represents the amount of federal funds expended during the fiscal year ended June 30, 2017. A threshold of \$750,000 was used to distinguish between Type A and Type B programs as those terms are defined in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*. The Organization's major federal award programs were:

|  |              |
|--|--------------|
| Emergency Solutions Grant Program                    | CFDA #14.231 |
| Community Development Block Grant                    | CFDA #14.218 |
| Tenant-based Rental Assistance & Supportive Services | CFDA #N/A    |
| PATH Grant Program                                   | CFDA #N/A    |
| Domestic Violence Assistance Program – FVPS          | CFDA #93.671 |
| Domestic Violence Assistance Program – VOCA          | CFDA #16.575 |

The Organization has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

## **ADDITIONAL REPORTS**





*Patricia A. Wintroath, CPA*

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*

Board of Directors  
Building Futures with Women  
and Children, and Subsidiary  
San Leandro, California 94577

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Building Futures with Women and Children, and Subsidiary (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated March 1, 2019.

Internal Control Over Financial Reporting

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

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

My consideration of 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 my audit I did not identify any deficiencies in internal control that I 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 Building Futures with Women and Children, and Subsidiary's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Patricia A. Wintroath, CPA  
Walnut Creek, CA

March 1, 2019



*Patricia A. Wintroath, CPA*

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

Board of Directors  
Building Futures with Women  
and Children, and Subsidiary  
San Leandro, California 94577

Report on Compliance for Each Major Federal Program

I have audited Building Futures with Women and Children, and Subsidiary's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Building Futures with Women and Children, and Subsidiary's major federal programs for the year ended June 30, 2018. Building Futures with Women and Children, and Subsidiary's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Building Futures with Women and Children, and Subsidiary's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Building Futures with Women and Children, and Subsidiary's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination on Building Futures with Women and Children, and Subsidiary's compliance.

Opinion on Each Major Federal Program

In my opinion, Building Futures with Women and Children, and Subsidiary complied, in all material respects, with the types of compliance requirements referred to above that could

have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

#### Internal Control over Compliance

Management of Building Futures with Women and Children, and Subsidiary is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Building Futures with Women and Children, and Subsidiary's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine my auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Building Futures with Women and Children, and Subsidiary'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 a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Patricia A. Wintroath, CPA*

Patricia A. Wintroath, CPA  
Walnut Creek, CA

March 1, 2019

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2018**

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There were no prior year audit findings.

**BUILDING FUTURES WITH WOMEN AND CHILDREN, AND SUBSIDIARY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2018**

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**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the financial statements of Building Futures with Women and Children, and Subsidiary
2. No significant deficiencies relating to the audit of the financial statements are reported in the *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*.
3. No instances of noncompliance material to the financial statements of Building Futures with Women and Children, and Subsidiary were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the *Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements*.
5. The Auditor's report on compliance for major federal award programs for Building Futures with Women and Children, and Subsidiary expresses an unqualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations 200.516(a) are reported in this Schedule. (No findings were noted.)
7. The programs tested as major programs include: Department of Housing and Urban Development, Emergency Solutions Grant Program, CFDA No. 14.231; Department of Housing and Urban Development, Community Development Block Grant Program, CFDA No. 14.218; Department of Housing and Urban Development, Tenant Based Rental Assistance & Supportive Services Program, CFDA No. N/A; Department of Housing and Urban Development, PATH Grant Program, CFDA No. N/A; Department of Health and Human Services, Domestic Violence Assistance Program FVPS, CFDA No. 93.671; Department of Justice, Domestic Violence Assistance Program-VOCA, CFDA No. 16.575.
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Building Futures with Women and Children, and Subsidiary did not qualify as a low risk auditee.

**FINDINGS – FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None