

**WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION**

June 30, 2010

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Women in Distress of Broward County, Inc.  
Fort Lauderdale, Florida

We have audited the accompanying statement of financial position of Women in Distress of Broward County, Inc., (a not-for-profit organization) (the "Organization") as of June 30, 2010, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year comparative information has been derived from the Organization's 2009 financial statements, which were audited by other auditors whose report dated September 30, 2009 expressed an unqualified opinion on those statements.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization at June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 29, 2010, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Women in Distress of Broward County, Inc.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Organization taken as a whole. The accompanying schedule of expenditures of Federal awards and state financial assistance, and related notes, are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, Rules of the Auditor General, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida  
September 29, 2010

# FINANCIAL STATEMENTS

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
STATEMENT OF FINANCIAL POSITION  
June 30, 2010  
(with comparative totals as of June 30, 2009)

A S S E T S

	2010	2009
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 744,341	\$ 435,614
Investments	50,912	50,900
Grants receivable	450,691	357,332
Promises to give, net	425,177	155,302
Prepaid expenses and deposits	84,936	107,180
Inventory	76,117	130,302
Restricted cash	18,511	115,357
Beneficial interest in assets held by Community Foundation of Broward, Inc.	937,784	906,853
Property and equipment, net	5,980,455	5,114,906
Total assets	\$ 8,768,924	\$ 7,373,746

L I A B I L I T I E S   A N D   N E T   A S S E T S

<b>LIABILITIES:</b>		
Lines of credit	\$ 1,021,852	\$ 841,864
Accounts payable	86,025	41,470
Accrued liabilities	157,125	251,012
Deferred revenue	1,500	175
Mortgage note payable	2,325,000	2,325,000
Total liabilities	3,591,502	3,459,521
 <b>NET ASSETS:</b>		
Unrestricted	3,301,944	2,830,805
Temporarily restricted	963,489	171,431
Permanently restricted	911,989	911,989
Total net assets	5,177,422	3,914,225
Total liabilities and net assets	\$ 8,768,924	\$ 7,373,746

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

**WOMEN IN DISTRESS OF BROWARD COUNTY, INC.**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2010  
(with comparative totals for the year ended June 30, 2009)

	2010			2009	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Total
<b>UNRESTRICTED NET ASSETS:</b>					
Support:					
Grants from governmental agencies	\$ 3,110,927	\$ -	\$ -	\$ 3,110,927	\$ 2,388,962
Grants from corporations and foundations	124,822	283,955	-	408,777	187,513
United Way	157,656	-	-	157,656	-
Contributions from individuals and corporations	412,288	-	-	412,288	946,903
Capital campaign contributions	-	500,165	-	500,165	-
In-kind donations, thrift store	526,537	-	-	526,537	544,545
Other in-kind donations	539,563	-	-	539,563	599,271
Special events	169,217	-	-	169,217	147,474
Total support	<u>5,041,010</u>	<u>784,120</u>	<u>-</u>	<u>5,825,130</u>	<u>4,814,668</u>
Revenue:					
Thrift store	429,637	-	-	429,637	464,693
Investment earnings	87,827	25,795	-	113,622	93,539
Seminar and auditorium	360	-	-	360	1,971
Miscellaneous	91,875	-	-	91,875	3,431
Total revenue	<u>609,699</u>	<u>25,795</u>	<u>-</u>	<u>635,494</u>	<u>563,634</u>
Net assets released from restrictions	<u>17,857</u>	<u>(17,857)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total support, revenue and net assets released from restrictions	<u>5,668,566</u>	<u>792,058</u>	<u>-</u>	<u>6,460,624</u>	<u>5,378,302</u>
<b>EXPENSES:</b>					
Program services:					
Residential	890,525	-	-	890,525	1,103,557
Outreach	1,699,484	-	-	1,699,484	1,523,113
Social change	626,615	-	-	626,615	642,746
Thrift store	990,954	-	-	990,954	904,644
Total program services	<u>4,207,578</u>	<u>-</u>	<u>-</u>	<u>4,207,578</u>	<u>4,174,060</u>
Supporting services:					
Fundraising	539,670	-	-	539,670	565,310
Management and general	450,179	-	-	450,179	385,412
Total supporting services	<u>989,849</u>	<u>-</u>	<u>-</u>	<u>989,849</u>	<u>950,722</u>
Total expenses	<u>5,197,427</u>	<u>-</u>	<u>-</u>	<u>5,197,427</u>	<u>5,124,782</u>
Change in net assets	<u>471,139</u>	<u>792,058</u>	<u>-</u>	<u>1,263,197</u>	<u>253,520</u>
NET ASSETS, beginning of year, as previously stated	2,835,941	171,431	-	3,007,372	2,753,852
Prior period adjustment (Note 1)	(5,136)	-	911,989	906,853	906,853
NET ASSETS, beginning of year, as restated	<u>2,830,805</u>	<u>171,431</u>	<u>911,989</u>	<u>3,914,225</u>	<u>3,660,705</u>
NET ASSETS, end of year	<u>\$ 3,301,944</u>	<u>\$ 963,489</u>	<u>\$ 911,989</u>	<u>5,177,422</u>	<u>\$ 3,914,225</u>

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

**WOMEN IN DISTRESS OF BROWARD COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
For the Year Ended June 30, 2010  
(with comparative totals for the year ended June 30, 2009)

	Program Services				Supporting Services		Total	2009
	Residential	Outreach	Social Change	Thrift Store	Fundraising	Management and General		
<b>PERSONNEL COSTS:</b>								
Salaries	\$ 505,432	\$ 1,047,353	\$ 217,986	\$ 157,940	\$ 306,113	\$ 123,514	\$ 2,358,338	\$ 2,186,199
Member allowances	-	-	217,607	-	-	-	217,607	196,321
Employee benefits	99,778	209,470	89,107	31,588	61,223	24,703	515,869	568,731
Total personnel costs	605,210	1,256,823	524,700	189,528	367,336	148,217	3,091,814	2,951,251
<b>OTHER EXPENSES:</b>								
Occupancy	98,710	52,195	9,561	181,315	12,454	65,942	420,177	413,480
Miscellaneous	17,216	12,632	6,384	5,068	29,790	84,319	155,409	44,237
Supplies	21,708	12,287	25,013	2,679	9,173	8,048	78,908	78,468
Contributions to participants	26,164	37,149	5,116	-	-	4,580	73,009	103,475
Professional fees	9,617	19,600	8,505	3,495	4,355	14,779	60,351	83,323
Rental and maintenance of equipment	5,386	9,609	1,745	7,663	6,339	19,135	49,877	54,984
Travel - staff	2,259	5,415	22,489	1,857	1,510	10,352	43,882	46,085
Auxiliary expenses	-	-	-	-	39,419	235	39,654	55,288
Printing and publications	3,169	9,274	1,922	2,007	11,678	10,409	38,459	45,473
Special events	-	-	-	-	33,838	4,138	37,976	38,627
Telephone	7,819	10,685	1,938	6,088	2,820	7,645	36,995	38,766
Membership dues/subscriptions	81	90	12	135	2,041	17,102	19,461	14,347
Conferences, conventions and meetings	363	1,222	258	190	(36)	7,882	9,879	13,240
Postage and shipping	288	527	223	-	3,983	2,176	7,197	17,119
Total other expenses	797,990	1,427,508	607,866	400,025	524,700	404,959	4,163,048	3,998,163
<b>In-Kind Expenses:</b>								
Cost of goods sold	-	-	-	580,722	-	-	580,722	529,121
Professional fees	-	166,588	-	-	-	-	166,588	157,792
Supplies	63,530	49,238	6,655	-	3,700	33,892	157,015	311,715
Total In-Kind Expenses	63,530	215,826	6,655	580,722	3,700	33,892	904,325	998,628
Provision for depreciation	29,005	56,150	12,094	10,207	11,270	11,328	130,054	127,991
Total expenses	\$ 890,525	\$ 1,699,484	\$ 626,615	\$ 990,954	\$ 539,670	\$ 450,179	\$ 5,197,427	\$ 5,124,782

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



**WOMEN IN DISTRESS OF BROWARD COUNTY, INC.**

**STATEMENT OF CASH FLOWS**

For the Year Ended June 30, 2010

(with comparative totals for the year ended June 30, 2009)

	2010	2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 1,263,197	\$ 253,520
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Provision for depreciation	130,054	127,992
Provision for uncollectible accounts	84,391	6,879
Unrealized gain on investments and beneficial interest in assets held by Community Foundation of Broward, Inc.	(30,943)	-
Gain from disposition of property and equipment	(84,774)	3,692
Changes in assets and liabilities:		
(Increase) decrease in:		
Grants receivable	(93,359)	(123,794)
Promises to give	(354,266)	188,648
Prepaid expenses and deposits	22,244	(44,366)
Inventory	54,185	(15,424)
Increase (decrease) in:		
Accounts payable	44,555	(14,887)
Accrued liabilities	(93,887)	2,566
Deferred revenue	1,325	(10,000)
Net cash provided by operating activities	942,722	374,826
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from disposition of property and equipment	130,267	-
Purchase of property and equipment	(393,349)	(329,632)
Proceeds from sale of investments	-	111,599
Net cash used in investing activities	(263,082)	(218,033)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Advances from line of credit	225,000	-
Withdrawals (deposits) from/to restricted cash	96,846	(115,357)
Principal payments on line of credit	(692,759)	(70,519)
Net cash used in financing activities	(370,913)	(185,876)
Net change in cash and cash equivalents	308,727	(29,083)
CASH AND CASH EQUIVALENTS, beginning of year	435,614	464,697
CASH AND CASH EQUIVALENTS, end of year	\$ 744,341	\$ 435,614
Supplemental disclosure of cash flow information:		
Interest paid	\$ 113,225	\$ 55,518
Supplemental disclosure of non-cash investing and financing activities:		
Debt incurred in acquisition of property and equipment	\$ 647,747	\$ 3,237,383
Donated capitalized services	\$ 206,555	\$ -

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

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of activities:

Women in Distress of Broward County, Inc. (“WID” or the “Organization”) is a private, nonprofit organization incorporated on July 25, 1974, whose mission is to provide victims of domestic violence with safe shelter, crisis intervention and resources, and to educate the community in order to Stop Abuse For Everyone (SAFE) through Intervention, Education and Advocacy. WID is the only State of Florida Certified Domestic Violence Center in Broward County. WID provides a wide array of services which includes emergency shelter, a 24-hour hotline, case management, counseling, child assessment, safety planning and advocacy. WID also provides law enforcement training, professional training and community education.

In August 2006, WID received national reaccreditation from the Council on Accreditation (COA). COA is an international, independent, not-for-profit, child and family service and behavior health care accrediting organization. This reaccreditation is until January 2011 and the Organization is scheduled for a reaccreditation site-visit September 19 through 22, 2010.

The following are descriptions of the purpose and activities of WID’s program services:

*Residential Services*

The program’s purpose is to provide safe temporary emergency housing for victims of domestic violence and their dependents. Supportive services are available at the shelter, including individual and group counseling sessions on the dynamics of domestic violence, advocacy, crisis counseling and referrals. In addition, the program also provides food, clothing, child care assistance and other services. Respite services are available to supervise children while the parent/guardian is receiving services. Family outing and activities are also offered occasionally. Services are obtained through the 24-hour crisis line which is housed at the shelter.

*Outreach Services*

The primary purpose of the program is to provide victims of domestic violence and their dependents with support counseling on the dynamics of domestic violence, crisis counseling, and engaging in other supportive activities as appropriate. Domestic violence victims are also provided case management, referrals, documentation of abuser patterns and an escape plan. Outreach services are also available on a limited basis at satellite offices and partner agencies. Respite services are available to supervise children while the parent/guardian is receiving services.

*Social Change*

WID’s Social Change Department maintains ongoing outreach efforts to educate Broward County’s residents about the dynamics, definitions and impact of intimate partner violence in the community and the people they serve. WID provides prevention, education and awareness to youth and adults so they may better understand how bullying and intimate partner violence perpetuate themselves, the effects on family members, school community and society as a whole, intervention and prevention methods, and the programs and services available at WID. Training and prevention is provided to help youth and community members recognize the warning signs of intimate partner violence and understand its impact on families and society. Creating change among attitudes, beliefs and behaviors surrounding intimate partner violence is critical so the community can appropriately refer victims for assistance and increase the possibility of early intervention and prevention. The Department strives to find creative and innovative ways to help educate community members of all ages about intimate partner violence and incite their passion to get involved in prevention efforts. We all deeply believe that making a difference in our community means working together to accomplish shared goals.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Social Change Department also has a twenty member AmeriCorps program which helps WID increase community awareness, engaging youth to end violence, recruit young men and boys to become actively involved in prevention of intimate partner violence, support the faith community in their efforts of preventing intimate partner violence, engaging neighborhoods in identifying intimate partner violence and practicing early intervention, and foster collaborations within Broward County to end abuse.

*Thrift Store*

The purpose is to provide additional revenues to support core operations for the Organization. Donated goods and merchandise are sold to the public and proceeds are used in the daily operation of the Organization. Program participants are also provided clothing and furniture from the store free of charge.

*Deerfield Beach Expansion*

In recent years, WID's Board of Directors has grown increasingly concerned about the shortfall in meeting emergency shelter needs - as our community has grown, so has the demand for WID's services. WID has had to turn away 60 to 80 people from shelter each month. In December 2008, the Board approved the purchase of a five (5) wing facility in Deerfield Beach that will become the new Jim and Jan Moran Family Center Campus. The Campus is currently undergoing renovations which are expected to be completed during the last quarter of 2010. WID received a grant of \$ 939,627 from the State of Florida Department of Children and Families to help offset the costs of renovations. In addition, WID has launched a capital campaign to provide the additional funding needed. Once renovations are completed, WID plans to consolidate all services at the new facility to include administration, outreach and shelter. In preparation for the move to Deerfield Beach, the Organization consolidated the existing two shelters into one location with a total of 62 emergency shelter beds (serving all of Broward County). The new campus will enable WID to increase the number of shelter beds from 100 beds initially to a capacity to grow to 132 beds as needs grow and funding becomes available. This expansion is aligned with WID's mission to provide emergency shelter for families fleeing abusive homes. The new Deerfield Beach Jim and Jan Moran Family Center will also allow WID to accommodate teen boys, special populations, and males in the shelter, which had not been possible in prior years.

Basis of accounting:

The Organization follows standards of accounting and financial reporting prescribed for not-for-profit organizations. The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of presentation:

The financial statements of the Organization have been prepared under the guidance of Financial Accounting Standards Board in its Accounting Standard Codification (ASC) No. 958, *Not-for-Profit Entities*, formerly SFAS No. 117, *Financial Statements of Not-for-Profit Organizations*. Under (ASC) No. 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*Unrestricted net assets* - Net assets that are not subject to donor-imposed stipulations.

*Temporarily restricted net assets* - Net assets subject to donor-imposed stipulations that may, or will be, met by either actions of the Organization and/or passage of time.

*Permanently restricted net assets* - Net assets subject to donor-imposed stipulations that may be maintained in perpetuity. Generally, the donors of these assets permit the Organization to use all or part of the income earned on the assets for general or specific purposes.

Cash and cash equivalents:

The Organization considers cash and all highly liquid investments available for current use with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents include checking, money markets and certificates of deposit held in several federally insured financial institutions. At times, the balances in these accounts may exceed federally insured limits. The Organization has not experienced any losses in these accounts and believes that they are not exposed to any significant credit risk with respect to cash.

Restricted cash:

Restricted cash represents an interest reserve account that has been established as a condition of the Organization entering into a mortgage and line of credit agreement with a financial institution. The account shall be used to make monthly interest payments when due.

Prior period adjustment:

A prior period adjustment was made to record a \$ 911,989 endowment held at the Community Foundation of Broward, Inc., restating unrestricted net assets at June 30, 2009 from \$ 2,835,941 to \$ 2,830,805; permanently restricted net assets to \$ 911,989 and total net assets from \$ 3,007,372 to \$ 3,914,225.

On October 5, 1999, the Organization amended and restated the Edee Greene Women In Distress of Broward County, Inc. Endowment Fund (the "Fund") contract, effective August 1, 1998. The fund originally included a pledge of \$ 1,000,000 which consisted of a \$ 911,989 pledge by one of the Organization's directors and \$ 88,048 held in investments. During the course of the financial audit and through discussions with the Community Foundation of Broward, Inc. it was determined that the \$ 911,989 received from the donor and transferred to the Community Foundation of Broward, Inc. should have been recorded as a permanently restricted net asset on the Organization's books and records in accordance with the guidance of Financial Accounting Standards Board in its Accounting Standard Codification (ASC) No. 958, *Not-for-Profit Entities*, formerly SFAS No. 136, *Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others*. Therefore, the Organization corrected previously reported amounts.

Beneficial interest in assets held by Community Foundation of Broward, Inc.:

Beneficial interest in assets held by Community Foundation of Broward, Inc. represents the fiscal year end value of the Edee Greene Women in Distress of Broward County, Inc. Endowment Fund discussed above.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments:

The Organization's investments are reported at fair value and consist of certificates of deposit with original maturities, from the date of purchase, of ninety days or greater.

Inventory:

Inventory, which consists of donated clothing, household goods and various other items, are held for sale at the thrift store. Since there is no cost to the Organization, inventory is recorded at fair market value determined by the price at which the item can be sold. Revenue is recognized when the donated items are sold and in-kind donations are recorded at an amount equal to the sales revenue from the thrift store. Changes in year-end inventory amounts are recorded as additional sales revenue or cost of goods sold, as appropriate.

Property and equipment:

Property and equipment are recorded at cost if purchased or if donated, at the fair value at the date of donation less an allowance for depreciation. When assets are sold or retired, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is recognized.

Property and equipment acquisitions are capitalized if they are in excess of \$ 500 or have a useful life of three years or more. Items that are less than the capitalization threshold are expensed in the year acquired. The Organization reviews assets for impairment whenever events or changes in circumstances indicate the carrying value of the asset may not be recoverable. A determination of impairment, if any, is made based on estimates of undiscounted future cash flows. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. The estimated useful lives of buildings and improvements range from 5 to 30 years and leasehold improvements, furniture, equipment and vehicles have useful lives of 5 years.

Contributions:

The Organization accounts for contributions in accordance with the guidance of Financial Accounting Standards Board in its Accounting Standard Codification (ASC) No. 958, *Not-for-Profit Entities*, formerly SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with (ASC) No. 958, contributed goods and services are recorded contributions at their estimated fair value at date of receipt.

Donated supplies and services:

Donated supplies and services are reflected in the accompanying financial statements at their estimated fair market value at the date of receipt. Donated services are recognized at their fair market value if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since these are not susceptible to objective measurement or valuation.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Donated property and equipment:

Donations of property and equipment, if material, are recorded as support at their estimated fair value at the date of donation. Such donations would be reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at this time.

Revenue recognition:

The Organization receives numerous grants from governmental agencies and certain foundations. The Organization recognized income from these grants as revenue and support only to the extent that expenditures have been made for the purposes specified by the grant agreement.

Promises to give:

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets.

The Organization uses the allowance method to determine the estimated unconditional promises receivable that are doubtful of collection. The allowance is based on prior years' experience and management's analysis of specific promises made. Promises to give, less an allowance for uncollectible amounts, are discounted to reflect the time value of money.

Functional expense allocation:

The costs of providing the programs and activities of the Organization have been summarized on a functional basis in the accompanying statement of functional expenses. Expenses are charged to program services, management and general, or fundraising based on direct expenses incurred. Any expenses not directly chargeable are allocated based on full-time equivalents (FTEs).

Advertising costs:

Advertising costs are charged to expense as incurred. Total advertising expense was \$ 7,730 and \$ 12,324 for the years ended June 30, 2010 and 2009, respectively.

Income taxes:

The Organization is registered with the Internal Revenue Services as a nonprofit organization under Internal Revenue Code Section 501(c)(3) and is exempt from federal income taxes. Accordingly, no provision has been made for income taxes in the accompanying financial statements.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Comparative information:

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2009, from which the summarized information was derived.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. It is reasonably possible that these estimates will change in the near future. Accordingly, actual results could differ from those estimates.

Reclassifications:

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Concentrations of risk:

Financial instruments that potentially subject the Organization to concentrations of risk are cash, investments and major grants.

*Cash*

The Organization maintains its cash in bank deposit accounts with financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$ 250,000. At various times during the year, cash balances exceeded the federally insured limit. The Organization maintains its cash accounts with high quality institutions which the Organization believes minimizes this risk.

*Major grant*

WID has a contract agreement with the Florida Coalition Against Domestic Violence (FCADV). The purpose of the grant is to support the ability of the Organization to continue to provide Social Services to the Broward County population consistent with the current programs and services described in Note 1. Revenue from the grant represented approximately \$ 1,500,000 or 23% of total revenue and support for the year ending June 30, 2010. WID renewed its contract with FCADV for approximately the same amount through June 30, 2011.

Compensated absences:

The Organization recognized the costs of compensated absences when actually earned by the employees. Accordingly, a liability for such absences has been recorded in the accompanying financial statements.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2010  
 (with comparative totals as of June 30, 2009)

NOTE 1 - NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Date of management review:

Subsequent events have been evaluated through September 29, 2010, which is the date the financial statements were issued.

NOTE 2 - PROMISES TO GIVE

At June 30, 2010 and 2009, unconditional promises to give consisted of the following:

	2010	2009
Receivable in less than one year	\$ 198,386	\$ 99,390
Receivable in one to five years	250,448	90,870
Receivable in more than five years	67,000	-
Total promises to give	515,834	190,260
 Less allowance for doubtful promises to give	 (76,921)	 (31,403)
Present value discount	(13,736)	(3,555)
	\$ 425,177	\$ 155,302

Unconditional promises to give due in more than one year are reflected at the present value of estimated future cash flows using a discount rate of 1.79% and 2.54% for the years ended June 30, 2010 and 2009, respectively.

NOTE 3 - FAIR VALUE MEASUREMENTS

The Organization's investments are reported at fair value in the accompanying statement of financial position. Accounting Standard Codification (ASC) No. 820, Fair Value Measurement and Disclosures, formerly SFAS 157, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs are significant unobservable inputs and have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs that are significant unobservable inputs and to measure the fair value of its investments. The fair value of the Organization's investment is classified under Level 2.



WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2010  
 (with comparative totals as of June 30, 2009)

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30, 2010 and 2009:

	2010	2009
Land	\$ 340,499	\$ 359,274
Building and improvements	2,468,295	2,579,817
Furniture and equipment	887,013	796,507
Vehicles	44,725	44,725
	3,740,532	3,780,323
Less accumulated depreciation	(2,289,741)	(2,252,598)
	1,450,791	1,527,725
Property not yet in service	4,529,664	3,587,181
	\$ 5,980,455	\$ 5,114,906

In December 2008, WID purchased a five-wing facility in Deerfield Beach, Florida for \$ 3,164,127. The facility is currently undergoing renovations with a cost at June 30, 2010 of \$ 942,483 and \$ 423,054 for the years ended June 30, 2010 and 2009, respectively.

In December 2009, WID sold its Lorraine House property for \$ 130,267. A net gain of \$ 84,774 was recorded from this sale. These proceeds were used to pay down the line of credit.

Depreciation expense was \$ 130,054 and \$ 127,991 for the years ended June 30, 2010 and 2009, respectively.

NOTE 5 - THRIFT STORE

Net Thrift Store proceeds (loss) provided by (used in) the daily operations of the Organization were \$ (34,780) and \$ 104,594 for the years ended June 30, 2010 and 2009, respectively. Items given to participants were valued at \$ 151,085 and \$ 50,537 for the years ended June 30, 2010 and 2009, respectively.

	2010	2009
Thrift Store revenue (including donated items)	\$ 956,174	\$ 1,009,238
Expenses (including costs of goods sold)	(990,954)	(904,644)
	\$ (34,780)	\$ 104,594
Net proceeds (loss) provided by (used in) Thrift Store operations	\$ (34,780)	\$ 104,594

**WOMEN IN DISTRESS OF BROWARD COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 2010  
 (with comparative totals as of June 30, 2009)

**NOTE 6 - CONTRIBUTED SERVICES, GOODS AND FACILITIES**

WID receives donated professional services, goods, and facilities as part of its program services and fundraising campaigns during the year. Only those donated services that require specialized skills are reflected in the financial statements. These donations are recorded and reflected in the accompanying financial statements at estimated fair value as “in-kind donations, thrift store” and “other in-kind donations” in the statement of activities for the years ended June 30, 2010 and 2009 as follows:

	2010	2009
Goods donated to WID	\$ 692,957	\$ 986,025
Professional Services	373,143	157,792
Total	\$ 1,066,100	\$ 1,143,817

**NOTE 7 - TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following purposes or periods at June 30, 2010 and 2009:

	2010	2009
Deerfield Beach renovations	\$ 891,739	\$ 153,574
Direct Services - Childrens and Social Change	43,955	7,481
Gain on endowment held at CFB	25,795	-
Computer and software	-	7,626
Summer intern	2,000	2,750
Total	\$ 963,489	\$ 171,431

**NOTE 8 - PERMANENTLY RESTRICTED NET ASSETS**

Permanently restricted net assets at June 30, 2010 consist primarily of endowed contributions, which are held by the Community Foundation of Broward, Inc., the income from which is available principally to fund general operations. Permanently restricted funds of \$ 911,989 are invested in perpetuity. The Organization will receive income from this Fund in accordance with the Fund agreement and this income is restricted (Note 9).

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 9 - ENDOWMENT FUND

WID entered into an agency endowment fund agreements with the Community Foundation of Broward, Inc. (the "Foundation"). As of June 30, 2010 and 2009, the total fair value of the endowment funds which are held and controlled by the Foundation amounted to \$ 1,282,680 and \$ 1,240,274, respectively. The funds are invested in a broadly diversified portfolio. Each year, as determined by the Foundation's Board of Directors, the Foundation distributes to WID investment earnings based upon 5% of the 12-quarter rolling average of the fair market value of the funds. Total investment earnings received by WID from the funds for the years ended June 30, 2010 and 2009 was \$ 78,699 and \$ 84,358, respectively. The following are the endowment funds with the Foundation:

*Edee Greene Women in Distress of Broward County, Inc. Endowment Fund*

This fund was created on October 5, 1999 in the aggregate pledge amount of \$ 1,000,000. The pledged amount was received and paid by WID to the Foundation from one of its directors, as required by the gift agreement. As of June 30, 2010 and 2009, the fair value of the endowment fund amounted to \$ 937,784 and \$ 906,853, respectively.

*The Domestic Violence Fund for Women in Distress*

This fund was created on March 12, 2002 as part of the endowment plan challenge sponsored by another private foundation. As of June 30, 2010 and 2009, the fair value of the endowment fund at the Foundation amounted to \$ 344,895 and \$ 333,421, respectively.

NOTE 10 - LINES OF CREDIT

The Organization entered into a line of credit agreement with Bank Atlantic in the amount of \$ 250,000 on October 30, 2009 for operational purposes. The line carries a variable rate of interest payable monthly at the lender's prime rate plus 1.0% (5.00% at June 30, 2010) and expiring in October 2010. The note is secured by the Organization's inventory, chattel paper, accounts, equipment and general intangibles. As of June 30, 2010, \$ 225,000 was outstanding. Interest expense as of June 30, 2010 and 2009 was \$ 7,771 and \$ 3,828, respectively.

The Organization entered into an additional line of credit with Northern Trust in the amount of \$ 1,675,000 on December 15, 2008 to undertake construction and improvements to the Deerfield Beach property. The line carries a variable rate of interest payable monthly at the lender's prime rate (3.25% at June 30, 2010) with monthly interest payments and a final payment of the remaining principal balance plus unpaid interest on December 15, 2010. The note is secured by the Organization's existing properties and 85% of sale proceeds of the Organization's current properties with the exclusion of the Deerfield Beach property. As of June 30, 2010 and 2009, \$ 796,852 and \$ 841,864 was outstanding. The Organization incurred and capitalized interest expense of \$ 28,893 and \$ 13,757 related to the construction in progress of the facility in Deerfield Beach at June 30, 2010 and 2009, respectively.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 11 - MORTGAGE PAYABLE

The Organization entered into a mortgage note payable for \$ 2,325,000 on December 15, 2008 with Northern Trust, secured by the Organization's existing properties and 85% of sale proceeds of the Organization's current properties with the exclusion of the Deerfield Beach, Florida property. The note payable bears interest at a variable rate of interest payable monthly at the bank's prime rate (3.25% at June 30 2010) with equal monthly interest payments of \$ 7,750, with a final balloon payment of \$ 2,325,000 plus unpaid interest on December 15, 2010.

The annual requirement for principal payments on the debt for the next five years and thereafter is as follows:

Year Ending June 30,	
2011	\$ 2,325,000
Thereafter	\$ NONE

The Organization incurred and capitalized interest expense of \$ 76,561 and \$ 37,933 related to the construction in progress of the facility in Deerfield Beach, Florida at June 30, 2010 and 2009, respectively.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

Operating lease:

During December 2009, WID renegotiated their lease agreement for the 10,863 square foot Thrift Store with Trizek Village for the period beginning July 1, 2007 through September 30, 2012. Base rent charged will remain the same for the periods October 1, 2009 through September 30, 2012. Common area maintenance, real estate taxes and insurance rates are still subject to periodic adjustments and annual reconciliations.

The Organization also leases equipment under various noncancelable leases expiring in various years through 2013.

Future minimum payments required under the above leases are approximately as follows:

Year Ending June 30,	
2011	\$ 163,700
2012	\$ 157,200
2013	\$ 42,900

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 12 - COMMITMENTS AND CONTINGENCIES (continued)

Total equipment rental and rent expense, which includes common area maintenance, was approximately \$ 162,900 and \$ 161,300 for the years ended June 30, 2010 and 2009, respectively.

Compensated absences:

Vacation is earned at various rates depending upon length of service. Sick time is earned by regular and full time employees at the rate of 10 days annually, and regular part-time employees who worked a minimum of 14 hours per week or more are entitled to sick time on a prorated basis. Under WID's policy, no more than two weeks of accrued vacation may be carried over from one year to the next. All employees are allowed to accumulate earned and unused sick time not to exceed 20 working days, and unused sick time is not paid in the event of employee termination. As of June 30, 2010 and 2009, the liability for accumulated vacation leave benefits amounted to \$ 77,025 and \$ 63,637, respectively, and was included in accrued liabilities on the statements of financial position.

Grants contingency:

Amounts received or receivable from federal, state and local grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the Organization. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

NOTE 13 - EMPLOYEE BENEFIT PLANS

Retirement Plan:

WID contributes to a defined 403(b) tax deferred annuity plan (the "Plan") covering substantially all employees that have provided a minimum of one year of service and a minimum of 1,000 hours per year. Effective July 2009, the Organization changed its annual contribution to the plan from 5% or 10% to 3% or 5% of the employee's salary based upon the employee's length of service. Eligible employees may make voluntary contributions before completing one year of service. The Plan is administered by Lincoln Financial Group. WID contributed \$ 63,823 and \$ 118,544 to the Plan in 2010 and 2009, respectively.

Cafeteria Plan:

WID participates in a Cafeteria Plan (Section 125, as described in the Internal Revenue Code) covering all employees. Employees must have completed ninety days of employment and are working at least 25 hours per week to be eligible for the benefit. The plan provides health insurance coverage with WID paying 80% of the insurance cost of eligible employees. WID paid \$ 198,031 and \$ 209,708 to the Plan in 2010 and 2009, respectively.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2010  
(with comparative totals as of June 30, 2009)

NOTE 14 - SUBSEQUENT EVENTS

The Organization entered into an agreement to sell the Jim and Jan Moran Family Center in Fort Lauderdale for \$ 3,450,000 on May 19, 2010. The agreement's due diligence period ended September 20, 2010 and it is expected that the closing will take place on October 15, 2010. The Buyer has the right to extend the closing date for four additional one-month periods and delivery of a non-refundable extension fee in the amount of \$ 10,000 per month.

# SUPPLEMENTAL INFORMATION

**WOMEN IN DISTRESS OF BROWARD COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**JUNE 30, 2010**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA or State CSFA Number	Contract or Grant Number	Expenditures
<b>FEDERAL AGENCY NAME:</b>			
U.S Department of Health and Human Services			
Passed-Through Florida Coalition Against Domestic Violence			
Temporary Assistance for Needy Families (TANF)	*	93.558	10-2230
Family Violence Prevention and Services (FVPSA)		93.671	10-2230
			\$ 619,489
			<u>241,788</u>
Total - U.S Department of Health and Human Services			<u>861,277</u>
U.S. Department of Justice			
Passed-Through Florida Coalition Against Domestic Violence			
STOP Violence Against Women Formula Grant Program and			
The American Recovery and Reinvestment Act 09			
	16.588	10-2230	74,000
U.S. Department of Justice			
Passed-Through State of Florida, Office of the Attorney General			
Victims of Crime Act (VOCA): July 2009 - Sept 2009	16.575	V8210	24,983
Victims of Crime Act (VOCA): Oct 2009 - June 2010	16.575	V09158	44,343
Victims of Crime Act (VOCA) American Recovery and Reinvestment Act			
Act of 2009 (ARRA) July 2009 - June 2010	16.801	ARRA09023	30,549
			<u>173,875</u>
Total - U.S. Department of Justice			<u>173,875</u>
U.S Department of Housing and Urban Development			
Passed-Through Broward County			
34th Year ESG - Capital and Supplies for Emergency Shelter Program/ Homeless Prevention Assistance for Domestic Violence Victims -			
July 2009 - Sept 2009	14.218	-	34,260
Emergency Shelter Grant-Emergency Shelter for Victims of Domestic Violence October 2009 - June 2010	14.218	10-HFCDD-ESG-0046	10,283

See notes to schedule of expenditures of federal awards and state financial assistance.



**WOMEN IN DISTRESS OF BROWARD COUNTY, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**(CONTINUED)**  
**JUNE 30, 2010**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA or State CSFA Number	Contract or Grant Number	Expenditures
Community Development Block Grants Passed through Cities			
City of Fort Lauderdale: July 2009 - Sept 2009	14.218	-	4,673
City of Fort Lauderdale: Oct 2009 - June 2010	14.218	-	23,155
City of Hollywood: July 2009 - Sept 2009	14.218	-	3,694
City of Hollywood: Oct 2009 - June 2010	14.218	-	21,535
City of Plantation: July 2009 - Dec 2009	14.218	-	2,500
City of Plantation: Jan 2010 - June 2010	14.218	-	9,876
			<u>109,976</u>
Total - U.S. Department of Housing and Urban Development			<u>109,976</u>
Corporation for National and Community Services			
Passed-Through The Florida Commission on Community Service			
Americorps Domestic Violence Prevention: July 2009 - Aug 2009	94.006	06AFHFL0010027	39,002
Americorps Domestic Violence Prevention: Sept 2009 - June 2010	94.006	06AFHFL0010027	194,222
Recovery Domestic Violence Prevention Awareness Program	94.006	09RFHFL0010005	32,306
			<u>265,530</u>
Total - Corporation for National and Community Services			<u>265,530</u>
Total expenditures of federal awards			<u>1,410,658</u>
STATE FINANCIAL ASSISTANCE:			
Florida Department of Children and Families (DCF)			
Domestic Violence Shelters - Deerfield Capital Renovation	*	60.098	JFZ13
Passed-Through Florida Coalition Against Domestic Violence			713,689
Domestic Violence Trust Fund (DVTF)	NONE	10-2230	638,714
			<u>1,352,403</u>
Total expenditures of state financial assistance			<u>1,352,403</u>
Total expenditures of federal awards and state financial assistance			<u>\$ 2,763,061</u>

\* Denotes a major program/project

See notes to schedule of expenditures of federal awards and state financial assistance.

WOMEN IN DISTRESS OF BROWARD COUNTY, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
June 30, 2010

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of WID and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Government and Non-Profit Organizations* and Chapter 10.650, Rules of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

# INTERNAL CONTROLS AND COMPLIANCE



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors  
Women in Distress of Broward County, Inc.  
Fort Lauderdale, Florida

We have audited the financial statements of Women in Distress of Broward County, Inc. (a not-for-profit organization) (the "Organization") as of and for the year ended June 30, 2010, and have issued our report thereon dated September 29, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Women in Distress of Broward County, Inc.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Audit Committee, the Board of Directors, Federal and state awarding agencies and certain other grantor agencies, and is not intended to be and should not be used by anyone other than these specified parties.

KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida  
September 29, 2010



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH  
MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR  
A-133 AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

To the Board of Directors  
Women in Distress of Broward County, Inc.  
Fort Lauderdale, Florida

Compliance

We have audited the compliance of Women in Distress of Broward County, Inc. (a not-for-profit organization) (the "Organization") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the requirements described in the Department of Financial Services' State Projects Compliance Supplement that are applicable to its major Federal program and state project for the year ended June 30, 2010. The Organization's major Federal program and state project are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major Federal program and state project is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, Rules of the Auditor General. Those standards, OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major Federal program and state project for the year ended June 30, 2010.

Internal Control over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to a Federal program or state project. In planning and performing our audit, we considered the Organization's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program or state project to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 or state project 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 or state project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Audit Committee, the Board of Directors, Federal and state awarding agencies and certain other grantor agencies, and is not intended to be and should not be used by anyone other than these specified parties.

KEEFE, McCULLOUGH & CO., LLP

Fort Lauderdale, Florida  
September 29, 2010

**WOMEN IN DISTRESS OF BROWARD COUNTY, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2010

**A. SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements of Women in Distress of Broward County, Inc.
2. No material weaknesses relating to the audit of the basic financial statements are reported in the Independent Auditors' 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 Women in Distress of Broward County, Inc. were disclosed during the audit.
4. No material weaknesses relating to the audit of the major Federal program or state project are reported in the Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General.
5. The auditors' report on compliance with requirements applicable to the major Federal program and state project for Women in Distress of Broward County, Inc. expresses an unqualified opinion.
6. There are no findings relative to the major Federal program or state project for Women in Distress of Broward County, Inc. reported in Part C of this schedule.
7. The program/project tested as a major program / project is as follows:

<b>Federal Program</b>	<b>Federal CFDA Number</b>
Department of Health and Human Services - Temporary Assistance for Needy Families	93.558
<b>State Project</b>	<b>State CSFA Number</b>
Department of Children and Families Domestic Violence Shelters	60.098

8. The threshold for distinguishing Type A and Type B projects was \$ 300,000 for major Federal programs and state projects.
9. Women in Distress of Broward County, Inc. was determined to be a low risk auditee pursuant to OMB Circular A-133.

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

NONE

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECTS**

NONE



**WOMEN IN DISTRESS OF BROWARD COUNTY, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2010

**D. OTHER ISSUES**

1. No summary schedule of prior audit findings is required because there were no prior audit findings related to Federal Programs or state financial assistance projects.
2. No corrective action plan is required because there were no findings required to be reported under the Federal or Florida Single Audit Act.
3. A separate management letter was issued to report that all prior year comments and recommendations have been implemented and that our current year audit noted no comments and recommendations.