

## SOCIAL AND VOLUNTARY SERVICES COMMISSION FUNDING REQUEST

Legal Name of Agency: Women's Resource Center, Inc.

Mailing Address: P.O. Box 5089, Norman, OK 73070

Application completed by: Jo Ann M. Smith

Telephone Number: 405-364-9424

Email Address: samogram@wrcweb.net

**Amount of Funding Request:** \$8,500.00

In what year was your Agency incorporated: 1975

Are you associated with a national organization: Yes: 1) National Coalition on Domestic Violence (NCADV) 2) National Coalition on Sexual Assault (NCASA)

Number of volunteers: 30

How many hours do volunteers donate: 700+/month

How much money do volunteers save the agency: \$95,000

Has your Agency applied for SVSC funds before: Yes

Year	Amount	Purpose-
2013	\$8500	<u>Utilities, telephone and groceries shelter and Rape crisis center.</u>

Year	Amount	Purpose-
2012	\$5000	<u>Utility bills and groceries for shelter.</u>

Year	Amount	Purpose-
2011	\$5000	<u>Utilities and groceries for the shelter.</u>

Year	Amount	Purpose-
2010	\$5000	<u>Utility bills and groceries for shelter.</u>

Year	Amount	Purpose-
2009	\$3000	<u>Purchase of books for women in crisis &amp; their family and friends and 1<sup>st</sup> Aid supplies.</u>

**Financial Information from the last fiscal year:**

Percent of the budget which is spent on fund-raising:	<u>1%</u>
Percent of your budget spent on programs:	<u>79%</u>
Percent of your budget spent on administrative expenses:	<u>20%</u>

**Percentage of Organizational funding:**

Religious Organizations	<u>.5%</u>
Civic Clubs	<u>5%</u>
Corporate Donors	<u>0%</u>
Endowment/Interest Income	<u>.5%</u>
Fees for services/products	<u>0%</u>
Government Grants	<u>22%</u>
Government Contracts	<u>35%</u>
Individual Donors	<u>20%</u>
Private Foundations	<u>0%</u>
Special Events (based on net earnings)	<u>10%</u>
United Way	<u>6%</u>
Other	<u>1%</u>

**Overall Mission of Agency**

Please provide a one page narrative in 10 or 12 point type describing the mission of your agency. List the client population (income, age, geographic location – percentage of City of Norman residents) and describe all programs and services offered currently by your agency. Include any duplication of services in our area and the percentage increase or decrease projected in staff numbers over previous year.

## **Specific project for which funding is being requested**

Please provide a one page narrative in 10 or 12 point type describing the project for which funds are requested including staff positions, salaries, equipment, office supplies and other expenses. Please address what similar services are available through other local agencies, why this program is unique, how many will benefit and why it would be appropriate for City of Norman funds to be used to support this program.

## **Financial Information**

Please provide a description of internal financial evaluation procedures, control processes and performance review procedure including the percentage increase or decrease of total budget over previous fiscal year budget. Attach previous year budget summary and projected budget to include in kind contributions and budget assumptions. An independent audit (not an internal audit) is required for any organization that has assets, an annual budget or annual income of \$100,000 or more. For an organization below the \$100,000 level, if no audit is available, so state and provide a signed financial statement (signature of the Board Treasurer or the organizations' chief financial officer) for the most recent fiscal year.

## **Required Attachments to this application:**

**Narrative describing Overall Mission of Agency**

**Narrative describing Specific Project for which Funding is being requested**

**Financial Information as previously outlined**

**Budget summary and projected budget**

**Copy of most recent Audit**

**Copy of IRS tax exempt status letter or your application for tax exempt status**

**List of current board members including names and professions**

**List of current staff members and their position titles**

### **Specific project for which funding is being requested**

Please provide a one page narrative in 10 or 12 point type describing the project for which funds are requested including staff positions, salaries, equipment, office supplies and other expenses. Please address what similar services are available through other local agencies, why this program is unique, how many will benefit and why it would be appropriate for City of Norman funds to be used to support this program.

### **Financial Information**

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### **Required Attachments to this application:**

**Narrative describing Overall Mission of Agency**

**Narrative describing Specific Project for which Funding is being requested**

**Financial Information as previously outlined**

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**List of current board members including names and professions**

**List of current staff members and their position titles**

Specific Projects for Which Funding is Requested  
(Attachment 2)

**WRC family violence Shelter**

Shelter Manager	\$32,885
2) Women's Advocates	74,000
Food	4,500
Utilities	6,000
Telephone	2,500

**WRC Rape Crisis Center**

Assistant Executive Director/RCC Coordinator	\$42,000
Multilingual Rape Crisis Advocate	28,500
Food, Household & Medical Supplies	3,500
Utilities	2,500
Telephone	2,500

The Women's Resource Center, Inc. is requesting \$8,500 broken down as:

- \$2,000 for six months of groceries at the shelter (for as many as 21 women and children)
- \$4000 for six months of utilities for four units that house the shelter(s), shelter office and rape crisis center
- 2,500 for six months of telephone for the shelter and rape crisis center units.

There is no one else in the area that is certified by the Attorney General's office sheltering the individuals and families impacted by family violence and no one else in the state has a rape crisis center.

## Narrative-Financial Description (Attachment 3)

### **WRC uses cash based accounting.**

- All bookkeeping and accounting is handled by a professional firm.
- Income is recoded when cash is received and expenses are recorded when cash is disbursed.
- To ensure observance of limitations and restrictions on resources available to WRC, accounts are maintained in accordance with the principles of fund accounting.
- The assets, liabilities, and fund balances of WRC are reported in self-balancing fund groups.
- The bookkeeper prepares monthly financial statements and quarterly payroll tax reports.
- Budgets are prepared by the WRC Board Treasurer prior to each fiscal year.
- Budgets include projected revenues categorized by source and amount expected from each.
- Expenditures are projected by category and funding source.
- Budgets are expressed on a comparative basis against the current year and the proposed budget.
- Budgets are submitted to the Board of Directors for approval.
- Budget revisions are made as necessary in the course of the year, and must be approved by the Board of Directors.
- A list of the accounts/funds is printed at the beginning of each fiscal year and is updated only when accounts/funds are added or deleted.

### **Annual Audit**

- An annual audit will be conducted by an independent Certified Public Accountant.
- The annual audit will be conducted in accordance with generally accepted auditing standards and, when applicable, Government Auditing Standards issued by the Comptroller General of the United States and the provisions of Circular A-133, Audits of Institutions of Higher Education and other Non-Profit Organizations as issued by the Office of Management and Budget.
- WRC will inform the auditor of any specific grant or contractual requirement.

### **Cost Allocation Plan**

- Costs are identified as pertaining to a specified program and are charged against the grant/funding source that specifically funds that program.
- Indirect costs (those, which apply to, more than one program or supporting service) will be allocated to the following program areas: administration, shelter or rape crisis center.
- Allocation will be made on the basis of percentage of staff salaries per program.
- Each fiscal year, the allocation plan will be established and revised as necessary, with the basis of allocation for each expense category clearly specified.

### Budget Summary

The budget has increased in expenses and decreased in income. Expenses for food, telephone, and utilities continue to increase. The WRC Board revised and passed a deficit budget midway through FY'13. The budget was revised to accurately reflect the grants that came in after the start of the fiscal year. We controlled expenses as much as we could. As you can see from the FY'14 budget the WRC Board passed a deficit budget. The WRC Board is planning a retreat to do strategic planning for the agency and to address WRC's fundraising needs and compensate for these deficits.

In the past three years, WRC has requested and thankfully received funding from SVSC for utilities, groceries and telephone. We received \$5,000 for 2 years for the shelter. Last year we received \$8,500 for utilities, groceries, and telephone for all 4 units used to provide shelter/services to victims of domestic violence and sexual violence. We are requesting the same amount as we received last year in anticipation of increase in expenses and decrease in donations.

**INCOME****FY'13****FY'13 Revised****FY'14**

Attorney General	\$261,177.00	\$261,177.00	\$261,177.00
United Way	\$42,000.00	\$42,000.00	\$40,000.00
VOCA	\$70,687.00	\$70,692.00	\$78,385.00
Cleveland County	\$30,000.00	\$30,000.00	\$40,000.00
Interest	\$1,200.00	\$1,900.00	\$2,000.00
Other Special Events	\$5,000.00	\$5,000.00	\$5,000.00
Stay-at-Home-Dinner	\$25,000.00	\$24,500.00	\$24,500.00
Sullivans Concert	\$10,000.00	\$8,000.00	\$5,000.00
Contributions	\$35,000.00	\$35,000.00	\$30,000.00
Foundations	\$5,000.00	\$3,100.00	\$0.00
On-Line Donations	\$0.00		\$3,000.00
ESG	\$25,000.00	\$100,000.00	\$48,028.00
SANE Training Income	\$0.00	\$0.00	\$450.00
SVSC	\$10,000.00	\$6,850.00	\$8,500.00
Victim's Services Reimbursement	\$35,000.00	\$27,800.00	\$30,000.00
Jennifer Circle Reimbursement	\$65,000.00	\$72,500.00	\$60,000.00
	\$620,064.00	\$688,519.00	\$636,040.00





3840 N. St. Clair Ave. Oklahoma City OK 73112 • 405-951-7000

Independent Auditor's Report

Board of Directors  
Women's Resource Center, Inc.  
Norman, Oklahoma

We have audited the accompanying statement of financial position of Women's Resource Center, Inc. (a nonprofit organization) as of June 30, 2012, 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.

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 Women's Resource Center, Inc. as of June 30, 2012, 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 our report dated November 27, 2012, on our consideration of Women's Resource Center, Inc.'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.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Women's Resource Center, Inc. taken as a whole. The accompanying supplemental information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation the financial statements as a whole.

Oklahoma City, Oklahoma  
November 27, 2012

<u>Expenses</u>	<u>FY'13</u>	<u>FY'13 Revised</u>	<u>FY'14</u>
Advertising	\$1,500.00	\$3,000.00	\$2,500.00
Audit	\$6,000.00	\$5,000.00	\$5,000.00
Awards & Gifts	\$1,000.00	\$750.00	\$400.00
Bank Service Charge	\$500.00	\$450.00	\$450.00
SANE	\$35,000.00	\$27,800.00	\$28,000.00
Copier	\$3,000.00	\$3,260.00	\$3,750.00
CPA	\$5,500.00	\$6,420.00	\$6,000.00
Depreciation	\$55,000.00	\$55,320.00	\$57,100.00
Dues & Subscriptions	\$1,750.00	\$3,000.00	\$700.00
Employee Benefits	\$20,000.00	\$20,000.00	\$17,500.00
Equipment Purchases	\$1,000.00	\$4,920.00	\$0.00
Equipment Repair	\$2,000.00	\$5,580.00	\$3,500.00
ESG	\$0.00	\$5,220.00	\$48,028.00
Fees & Licenses	\$500.00	\$240.00	\$0.00
Fundraising Expense	\$3,500.00	\$3,760.00	\$1,400.00
Insurance	\$15,000.00	\$13,790.00	\$15,000.00
JennCirc Advertising	\$1,000.00	\$1,000.00	\$1,000.00
JennCirc Fees	\$7,500.00	\$7,512.00	\$8,000.00
JennCirc Lease Commission	\$2,200.00	\$3,000.00	\$2,250.00
JennCirc Repairs & Maintenance	\$25,000.00	\$48,000.00	\$18,000.00
Office Supplies	\$3,000.00	\$2,520.00	\$2,000.00
Office Expenses	\$1,000.00	\$900.00	\$4,750.00
Payroll Expenses	\$37,000.00	\$39,504.00	\$40,750.00
Postage	\$1,000.00	\$1,200.00	\$1,800.00
Printing	\$1,500.00	\$1,080.00	\$600.00
Professional Development	\$5,000.00	\$11,820.00	\$4,200.00
Program Materials	\$1,000.00	\$480.00	\$1,500.00
Rape Crisis Center Direct Service	\$1,500.00	\$1,500.00	\$1,900.00
Rape Crisis Center Household	\$1,500.00	\$1,500.00	\$352.00
Rape Crisis Center Telephone	\$2,500.00	\$2,500.00	\$3,069.00
Rape Crisis Center Utilities	\$2,500.00	\$2,500.00	\$2,426.00
Salaries	\$347,614.00	\$375,000.00	\$383,000.00
Shelter Direct Service	\$1,500.00	\$5,160.00	\$2,824.00
Shelter Household	\$3,000.00	\$2,000.00	\$2,062.00
Shelter Telephone	\$2,500.00	\$2,500.00	\$2,697.00
Shelter Utilities	\$6,000.00	\$6,000.00	\$6,046.00
Travel	\$1,500.00	\$1,620.00	\$1,400.00
Worker's Compensation	\$5,000.00	\$8,184.00	\$9,750.00
WRC Telephone	\$3,000.00	\$10,380.00	\$1,966.00
WRC Utilities	\$5,500.00	\$10,540.00	\$2,500.00
Total Expenses	\$620,064.00	\$704,910.00	\$694,170.00
Total Income	\$620,064.00	\$688,519.00	\$636,040.00

**Women's Resource Center, Inc.**

**Statement of Financial Position**

**June 30, 2012**

<b><u>Assets</u></b>	<b><u>Unrestricted</u></b>	<b><u>Permanently Restricted</u></b>	<b><u>Total</u></b>
<b>Current assets</b>			
Cash	\$ 203 156	\$ -	\$ 203 156
Grant receivables	33 095	-	33 095
Donation receivable	7 405	-	7 405
Prepaid insurance	5 841	-	5 841
Employee advance	94	-	94
<b>Total current assets</b>	<b>249 591</b>	<b>-</b>	<b>249 591</b>
<b>Property, furniture and equipment</b>			
Buildings and improvements	1 327 716	-	1 327 716
Furniture and equipment	49 326	-	49 326
Less: Accumulated depreciation	(475 725)	-	(475 725)
<b>Total property, furniture and equipment</b>	<b>901 317</b>	<b>-</b>	<b>901 317</b>
<b>Other assets</b>			
Security deposits	4 750	-	4 750
Investment	-	7 419	7 419
<b>Total assets</b>	<b>\$ 1 155 658</b>	<b>\$ 7 419</b>	<b>\$ 1 163 077</b>
<b><u>Liabilities and Net Assets</u></b>			
<b>Current liabilities</b>			
Payables	\$ 2 696	\$ -	\$ 2 696
Accrued payroll	7 283	-	7 283
Accrued vacation	16 192	-	16 192
Payroll tax payable	6 468	-	6 468
Current portion of long-term debt	13 742	-	13 742
<b>Total current liabilities</b>	<b>46 381</b>	<b>-</b>	<b>46 381</b>
<b>Other liabilities</b>			
Long-term debt	233 347	-	233 347
Security deposits	4 750	-	4 750
<b>Total liabilities</b>	<b>284 478</b>	<b>-</b>	<b>284 478</b>
<b>Net assets</b>			
Unrestricted	871 180	-	871 180
Permanently restricted	-	7 419	7 419
<b>Total net assets</b>	<b>871 180</b>	<b>7 419</b>	<b>878 599</b>
<b>Total liabilities and net assets</b>	<b>\$ 1 155 658</b>	<b>\$ 7 419</b>	<b>\$ 1 163 077</b>

The accompanying notes are an integral part of these statements.

**Women's Resource Center, Inc.**

**Statement of Activities**

**Year Ended June 30, 2012**

	<b><u>Unrestricted</u></b>	<b><u>Permanently Restricted</u></b>	<b><u>Total</u></b>
<b><u>Revenues</u></b>			
Government grants	\$ 440 919	\$ -	\$ 440 919
United Way	68 900	-	68 900
Donations	42 480	-	42 480
Rental	73 960	-	73 960
Special events (net of \$3,696 expenses)	28 874	-	28 874
Interest	1 255	-	1 255
Other	1 613	-	1 613
Gain on value of investment	-	1 715	1 715
Net assets released from restrictions	-	-	-
<b>Total revenues</b>	<b>658 001</b>	<b>1 715</b>	<b>659 716</b>
<b><u>Expenses</u></b>			
Domestic violence	298 381	-	298 381
Sexual assault	238 183	-	238 183
Administrative	63 550	-	63 550
Rental	97 790	-	97 790
<b>Total expenses</b>	<b>697 904</b>	<b>-</b>	<b>697 904</b>
<b>Change in net assets</b>	<b>(39 903)</b>	<b>1 715</b>	<b>(38 188)</b>
<b>Net assets beginning of year</b>	<b>889 071</b>	<b>5 704</b>	<b>894 775</b>
<b>Prior year correction</b>	<b>22 012</b>	<b>-</b>	<b>22 012</b>
<b>Net assets end of year</b>	<b>\$ 871 180</b>	<b>\$ 7 419</b>	<b>\$ 878 599</b>

The accompanying notes are an integral part of these statements.

**Women's Resource Center, Inc.**

**Statement of Functional Expenses**

**Year Ended June 30, 2012**

	<b><u>Domestic Violence</u></b>	<b><u>Sexual Assault</u></b>	<b><u>Administrative</u></b>	<b><u>Rental</u></b>	<b><u>Total</u></b>
Salaries	\$ 202 536	\$ 140 517	\$ 31 665	\$ -	\$ 374 718
Payroll taxes	19 827	13 858	3 434	-	37 119
Employee benefits	11 290	5 535	8 512	-	25 337
Contract labor	-	30 295	-	-	30 295
Professional services	7 117	3 619	1 326	9 837	21 899
Repairs and maintenance	3 331	1 996	24	43 990	49 341
Utilities	7 897	3 428	3 602	2 041	16 968
Insurance	5 381	1 065	1 926	4 793	13 165
Equipment rental/maintenance	844	4 418	111	20	5 393
Supplies	4 105	2 016	650	242	7 013
Telephone	3 148	3 588	2 729	-	9 465
Printing/copying	2 434	1 436	454	-	4 324
Postage	707	321	170	-	1 198
Professional development	2 318	8 812	678	-	11 808
Direct services	6 020	2 576	-	-	8 596
Advertising	1 198	465	426	1 038	3 127
Due and subscriptions	1 731	840	408	-	2 979
Travel	778	598	11	-	1 387
Miscellaneous	511	570	177	95	1 353
Interest	2 874	1 548	1 105	9 949	15 476
Depreciation	<u>14 334</u>	<u>10 682</u>	<u>6 142</u>	<u>25 785</u>	<u>56 943</u>
	<b><u>\$ 298 381</u></b>	<b><u>\$ 238 183</u></b>	<b><u>\$ 63 550</u></b>	<b><u>\$ 97 790</u></b>	<b><u>\$ 697 904</u></b>

The accompanying notes are an integral part of these statements.

**Women's Resource Center, Inc.**

**Statement of Cash Flows**

**Year Ended June 30, 2012**

**Operating Activities**

Change in net assets	\$ (38 188)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	56 943
Prior year correction	22 012
(Gain) loss on value of investment	(1 715)
(Increase) decrease in grant receivables	(26 567)
(Increase) decrease in donation receivable	(7 405)
(Increase) decrease in prepaid insurance	462
(Increase) decrease in employee advance	206
(Increase) decrease in security deposit	650
(Increase) decrease in accounts payable	2 385
Increase (decrease) in accrued payroll	5 201
Increase (decrease) in accrued vacation	2 467
Increase (decrease) in payroll tax liability	1 381
Increase (decrease) in security deposits	<u>(650)</u>
Net cash provided (used) by operating activities	17 182

**Investing Activities**

Purchase of furniture and equipment	<u>(25 436)</u>
Net cash (used) by investing activities	(25 436)

**Financing Activities**

Principal payment on debt	<u>(12 078)</u>
Net cash (used) by financing activities	<u>(12 078)</u>

Net increase (decrease) in cash and cash equivalents	(20 332)
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<b>Cash and cash equivalents beginning of year</b>	<b><u>223 488</u></b>
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<b>Cash and cash equivalents end of year</b>	<b><u>\$ 203 156</u></b>
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**Supplemental data:**

Interest paid	<u>\$ 15 476</u>
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The accompanying notes are an integral part of these statements.

**Women's Resource Center, Inc.**

**Notes to Financial Statements**

**Year Ended June 30, 2012**

**1 Significant Accounting Policies**

**A Organization**

Women's Resource Center, Inc. was founded as a nonprofit organization in 1975 for the purpose of providing options for women through various programs including counseling, education, prevention, rape crisis, and court advocacy. The Organization also provides temporary housing to women in crisis for which rent is charged based on the occupant's ability to pay. These programs are funded primarily through grants from the Attorney General's Office, Victims of Crime Act (VOCA), Cleveland County, City of Norman, and through contributions from the United Way of Norman.

**B Cash and cash equivalents**

The Organization considers all money market funds to be cash equivalents.

**C Property, furniture and equipment**

Property, furniture and equipment are stated at cost. Depreciation is computed on the straight line method.

**D Investment**

The Organization reports investments at readily determinable fair values in the statements of financial position.

**E Contributions**

The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

**F Income taxes**

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Form 990 is subject to examination by the IRS, generally for three years after filing.

**G Significant concentration of risks**

The Organization received and expended various grants from government agencies. Government grant programs are subject to compliance audits by the granting agency. Accordingly, the Organization's compliance with grant requirements may be tested at some future date. The amount, if any, of grant expenditures which may be disallowed and required to be refunded to the granting agency cannot be determined at this time. However, the Organization expects such amount, if any, to be immaterial.

**H Estimates**

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**2 Investment**

Assets reported at fair value measurements and levels within the fair value hierarchy of those measurements at June 30, 2012 are as follows (no level 2 or 3):

<u>Level</u>	<u>Description</u>	<u>Fair Value</u>	<u>Quoted Price</u>
1	Stock	<u>\$ 7,419</u>	<u>\$ 7,419</u>

**Women's Resource Center, Inc.**

**Notes to Financial Statements**

**Year Ended June 30, 2012**

**3 Debt**

Debt at June 30, 2012 consists of the following:

6.00% rate until June 30, 2013, after which time it will be based on prime. This debt is secured by property and buildings with monthly interest and principal payable to bank. Final payment due June 22, 2025. \$ 247,089

Principal payment for the next five years are approximately \$13,742; \$14,561; \$15,428; \$16,347; and \$17,414.

**4 Restricted Net Assets**

Permanently restricted net assets at June 30, 2012, are available for the following purposes:

Starting an endowment fund \$ 7,419

**5 Lease**

The Organization leases office equipment under a five year agreement. The lease agreement require monthly payments of \$135 and expires 2013.

**6 Prior Period Correction**

The Organization received \$22,012 cost reimbursement from the Office of Attorney General in July, 2011, for grant period July 1, 2010 through June 30, 2011. This revenue was not recognized in the financial statements issued for year ended June 30, 2011.

**7 Subsequent Events**

The Organization has evaluated subsequent events through November 27, 2012, the date the financial statements were available to be issued.



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  
Women's Resource Center, Inc.  
Norman, Oklahoma

We have audited the financial statements of Women's Resource Center, Inc. (a nonprofit organization) as of and for the year ended June 30, 2012 and have issued our report thereon dated November 27, 2012. 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

Management of Women's Resource Center, Inc., is responsible for establishing and maintaining effective 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 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 a 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 above and were not designed to identify all deficiencies in 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Women's Resource Center, Inc.'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 the audit committee, management, others within the Organization and appropriate regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.



Oklahoma City, Oklahoma  
November 27, 2012

Internal Revenue Service  
District Director

Department of the Treasury

Date: MAY 11 1977

Our Letter Dated:  
August 18, 1975  
Person to Contact:  
Fred Lucky  
Contact Telephone Number:  
(214) 749-3693  
EO:2:309:FL  
DAL:EO:77-691▷ Women's Resource Center, Inc.  
P.O. Box 474-207½ East Gray  
Norman, Oklahoma 73069

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A. W. McCanless  
District Director

Women's Resource Center, Inc.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code.

Women's Resource Center, Inc.

If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we may be of further assistance, please contact this office.

Sincerely yours,

*A. W. McCanless*

A. W. McCanless  
District Director

# Women's Resource Center Updated 8/15/2013

## 2013/2014 BOARD OF DIRECTORS

Name and Address	Home Information	Work Information
<b>Dr. Lisa Frey, President</b> 820 Van Fleet Oval, Room 321 Norman, Ok 73019		Phone: 325-1503 FAX: 325-6655 Email: <a href="mailto:Melissa.Frey-1@ou.edu">Melissa.Frey-1@ou.edu</a>
<b>Joan Goth, Vice President</b> 2119 Martingale Norman, Oklahoma 73072	(Home) 405-329-3063 (Cell) 405-834-0486	<a href="mailto:jgoth@ou.edu">jgoth@ou.edu</a>
<b>John Tune, Treasurer</b> 424 West Main Norman, Oklahoma 73069	H) Cell) 405-630-8484	W) 405- 329-0256 Email: <a href="mailto:jtune1013@aol.com">jtune1013@aol.com</a>
<b>Suzanne Gilmore, Secretary</b> 3204 Cotswold Square Norman, Ok 73072	405-360-5809	<a href="mailto:Suzanne@gilmore.net">Suzanne@gilmore.net</a>
<b>Mary Sue Backus</b> 2701 Shoreline Drive Norman, Ok 73026		<a href="mailto:msbackus@ou.edu">msbackus@ou.edu</a>
<b>Debbie Copp</b> 823 Clement Drive Norman, Ok 73069	823 Clement Dr. Norman, Oklahoma 73069 (H) 405-329-6799 (Cell) 405-306-9029	<a href="mailto:dcopp@ou.edu">dcopp@ou.edu</a> 405-325-8367
<b>Ray Goins</b> Norman Police Department	(H)405-579-9895 (C)405-317-8738	366-5237 <a href="mailto:Raymond.Goins@NormanOk.gov">Raymond. Goins@NormanOk.gov</a>
<b>Pamela Humphrey</b> 3332 Wauwinet Way Norman, Ok 73071		<a href="mailto:Phumphrey2@hotmail.com">Phumphrey2@hotmail.com</a>
<b>Tom McAuliffe</b> 1203 Brookhaven Blvd. Norman, OK 73072 Real Estate/Don Cies	364-1815	329-0256 Email: <a href="mailto:tom@doncies.com">tom@doncies.com</a>
<b>Bill Moakley</b> 900 Asp Avenue, Suite 427 Norman, Ok 73017-4051	(voice) 405-325-8252 (c) 405-640-8494 (FAX) 405-325-1709	<a href="mailto:bmoakley@ou.edu">bmoakley@ou.edu</a>
<b>Carl Pendleton</b>		<a href="mailto:Carlpen68@yahoo.com">Carlpen68@yahoo.com</a>
<b>Joanna Schmidt</b>		<a href="mailto:jmschmidt@odmhsas.org">jmschmidt@odmhsas.org</a>
<b>Harry Smith</b> 316 Nathan Drive Norman, Ok 73069	(H)405-366-6868	<a href="mailto:peaceb2u@cox.net">peaceb2u@cox.net</a>
<b>Lesli Summerhill</b>		<a href="mailto:lssummerhill@nrh-ok.com">lssummerhill@nrh-ok.com</a>
<b>Rick Tepker</b>		<a href="mailto:rtepker@ou.edu">rtepker@ou.edu</a>

# Womens Resource Center – Staff List

## 364-9424

<b><u>JoAnn Smith</u></b> , Executive Dir. 364-9424 <a href="mailto:samogram@wrcweb.net">samogram@wrcweb.net</a>	<b><u>Kristy Stewart</u></b> , Assistant Director 701-5550 <a href="mailto:Mom3jb@wrcweb.net">Mom3jb@wrcweb.net</a>	<b><u>Jolane Lambrecht</u></b> , Adm Asst. 364-9424 <a href="mailto:Jolane50@yahoo.com">Jolane50@yahoo.com</a>
Shelter Manager <b><u>Sharon Jepson</u></b>	Womens Advocate <b><u>Amanda E Lyth</u></b>	Womens Advocate <b><u>Charlotte O'Neil</u></b>
Support Staff - Shelter <b><u>Sherry Hassell</u></b>	Support Staff-Shelter <b><u>Celeste Lanphere</u></b>	Support Staff – Shelter— <b><u>Ruthanne Mills-Tetteh</u></b>
Support staff – Fill in - Shelter <b><u>Mary Lou Drywater</u></b> – <b><u>Rebecca Box</u></b>	Support Staff-Shelter <b><u>Jeannie Naw</u></b>	Support Staff –Shelter <u>Fill-in</u> <b><u>Megan Straughan</u></b>
Biliterate Sexual Violence Response Specialist – RCC <b><u>Courtney Jones</u></b>	Support Staff-Shelter <b><u>Macy J Hoover</u></b>	Women's Advocate <b><u>Vanessa Morrison</u></b>
S.A.N.E. Coordinator-RCC <b><u>Amber Scroggins</u></b>	Rape Response Support Staff <b><u>Megan Straughan</u></b>	Rape Response Support Staff <b><u>Mary Lou Drywater</u></b>
Rape Response Support Staff <b><u>Madison Kerner</u></b>	Rape Response Support Staff <b><u>Virginia Van Horn</u></b>	

Shelter Business – 701-5497  
 Shelter Crisis- 701-5540  
 Non Residential Services – 310-3131  
 WRC/Shelter Fax: 364-4888  
 RCC business – 701-5550  
 RCC Crisis – 701-5660  
[wrc@wrcweb.net](mailto:wrc@wrcweb.net)  
 1-29-13