

**CHEMICAL  
DEPENDENCY  
CENTER  
FOR  
WOMEN**

**AL/BH COMMISSION  
REVIEW AND RATING SHEET**

**Requesting Agency: CHEMICAL DEPENDENCY CENTER FOR WOMEN**

**Amount Requested: \$3,000**

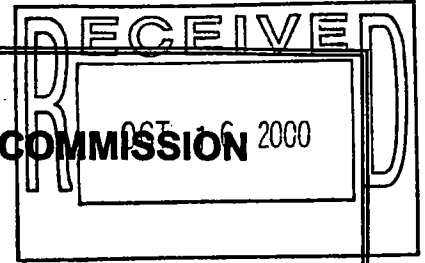
<b>Agency Points</b>	Application Preliminary Points:	Hearing Review Points:
<b>Recommended Funding</b>	Application Preliminary: \$	Hearing Review: \$
<b>Recommended Funding</b>	Application Preliminary: \$	Hearing Review: \$

Is this application complete? Yes \_\_\_\_\_ No \_\_\_\_\_ (If no, go on to next proposal.)

<b>AGENCY/PROPOSAL OVERVIEW</b> (Maximum points 40)	<b>Application Preliminary Points</b>	<b>Hearing Review Points</b>
1. Does agency demonstrate management/organizational stability?		
2. Does proposal support commission's mission?		
3. Does agency demonstrate fiscal stability?		
4. Does agency have a history of successful programs?		

<b>FUNDING PRIORITIES</b> (Maximum points 50)	<b>Application Preliminary Points</b>	<b>Hearing Review Points</b>
1. Does this proposal increase the self-sufficiency of needy city residents?		
2. Does this proposal fill a niche which may be under served by other service providers?		
3. Does this proposal have an innovative approach to meeting Commission's mission statement?		
4. Does this agency have community support (volunteers/in-kind contributions?)		
5. Does this proposal assist any identified under-served population?		

**CITY OF SACRAMENTO  
ANN LAND/BERTHA HENSCHEL MEMORIAL FUNDS COMMISSION  
915 I Street, Sacramento, CA 95814  
2001 APPLICATION FORM**



**I. AGENCY**

Name: Chemical Dependency Center for Women

Address: 1507 21st Street, Suite 100

Mailing Address (if different):

Executive Director: Virginia Saldana-Grove

**II. AGENCY CONTACT**

Name: Brenda Cline

Title: Program Director

Phone Number: (916) 448-2951 ext. 315

**III. TOTAL AMOUNT REQUESTED: \$ 3,000.00**

**IV. PROPOSED USE OF FUNDS REQUESTED**

A. The amount requested will be applied to: (please choose one)

- New Program     On-going Program     One-time Project

B. The funds requested will be used to serve:

- Families     Women     Men     Children

C. For quick reference, please check the following services you are requesting and indicate the dollar amount requested

Food \$ 2000.00     Clothing \$ \_\_\_\_\_     Shelter \$ \_\_\_\_\_     Utilities \$ 500.00 \*\*

Transportation \$ 500.00 \*     Medication \$ \_\_\_\_\_     Wage/Stipend \$ \_\_\_\_\_

Other \_\_\_\_\_ \$ \_\_\_\_\_

Other \_\_\_\_\_ \$ \_\_\_\_\_

\* van to assist transportation of grandparents  
\*\* utilities for grandparents

D. Will other funds supplement AL/BH funds request for this program?

YES     NO    Briefly explain:

Our services are subsidized by the Sacramento County Alcohol and Other Drugs Treatment and Prevention Funds.

E. Total number of clients to be served by AL/BH funds requested: 200

F. Hours AL/BH funded programs would be available to clients: 720

G. Geographic service area, within the City, for requested funds:

Sacramento County, South Area

H. Please provide a brief description of the program/service for which you are requesting funds. Indicate how it addresses the AL/BH mission and funding priorities. Your description should be limited to a maximum of 2 pages. (Pages may be numbered 2a and 2b.)

See Additional Pages.

**V. AGENCY DESCRIPTION**

A. Mission Statement/Agency Goal: See Attachment

B. Date Incorporated: 1979

C. Agency overview (briefly describe other services/programs your agency currently provides): See Fact Sheet and Program Brochures





## VI. FINANCIAL INFORMATION

Please break down your organization's income sources for the past fiscal year as follows:

<b>Income Sources</b>	<b>\$ Amount</b>	<b>% of Total Funding</b>
Private/Corporate Donations	17,596.68	0.89
United Way	4,406.97	0.22
SETA	0	0
Federal Assistance	0	0
State Assistance	142,267.27	7.13
City/County Assistance (not Ann Land/Bertha Henschel funds)	1,764,222.76	88.45
Grants	0	0
Ann Land/Bertha Henschel Funds	1,200.00	0.06
Other	64,845.46	3.25
<b>TOTALS</b>	<b>1,994,539.14</b>	<b>100%</b>

## VII. ATTACHMENTS

Please attach the following items to the application form.

-   List of your Board of Directors and Officers
-   Organizational chart or description of your organization's management structure
-   Verification of your not-for-profit status
-   Copy of your most recent scope of audit and any corrective actions or recommendations suggested by the auditing entity. (Do not submit the whole audit.) If you do not have an annual audit, a copy of your most recent CPA financial statement must be submitted.

**VIII. ASSURANCE AND CERTIFICATION**

I, the undersigned, as a duly authorized representative of this agency, affirm that the information and statements contained within this proposal are to the best of my knowledge, truthful and accurate, and further I am authorized to submit this proposal from this agency to deliver services.

I certify that the Ann Land/Bertha Henschel funds will be used to provide services to City of Sacramento residents only.

VIRGINIA SARDANA-GROVE  
Name (please print)

EXECUTIVE DIRECTOR  
Title

Virginia Sarda-Grove  
Signature

10/16/00  
Date

# **ATTACHMENTS**

**BOARD OF DIRECTORS**

**ORGANIZATION CHART**

**NOT-FOR-PROFIT STATUS**

**RECOMMENDATION LETTERS**



**BOARD OF DIRECTORS**  
July 2000

- |                            |                         |                               |
|----------------------------|-------------------------|-------------------------------|
| ● = Finance Committee      | Chair: Martha Wakefield | Staff: Pascale DeJohn         |
| \$ = Fundraising Committee | Chair: Angela Smith     | Staff:                        |
| ■ = Nomination Committee   | Chair: Melissa Jones    | Staff: Virginia Saldaña-Grove |
| 📁 = Personnel Committee    | Chair: Vida Thomas      | Staff:                        |

**EXECUTIVE COMMITTEE MEMBERS**

President

📁 Vida Thomas  
Carlsen & Thomas  
1006 4<sup>th</sup> Street, Suite 249  
Sacramento, CA 95814  
WK: 447-7755 ext 302  
HM: 446-0664  
FAX: 321-4555

Attorney/Employment Litigation

Treasurer

● Martha Wakefield  
1012 Hampton Road  
Sacramento CA 95864  
e.mail: M.Wakefield@pbnec.com  
WK: 481-5699  
HM: 481-5699  
FAX:

Secretary

■ Melissa Jones  
2149 Marshall Way  
Sacramento CA 95818  
e.mail: mawinner@mindspring.com  
WK: 654-4994  
HM: 451-5625  
FAX: 653-3478

Energy Policy Specialist  
California Energy Commission

**STAFF:**

CDCW	TEL: 448-2951
	FAX: 448-8949
Virginia Saldaña-Grove	686-4457
Pascale DeJohn	684-0566
Lisa Boch	652-3957
Brenda Cline	372-8587
Carole Brown-Nelson	

UPDATE: 07/19/00

**MEMBERS**

David Houtrouw 432 - 32 <sup>nd</sup> Street Sacramento CA 95816 e.mail: dhoutrouw@cde.ca.gov	WK: 323-3090 HM: 446-9093 FAX: 323-6853
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Consultant  
Department of Education  
\_\_\_\_\_

Angela Smith, MPA 119 Hermes Circle Sacramento CA 95823 e.mail: ASmith@OSHPD.State.Ca.US	WK: 653-0649 HM: 424-4560 FAX: 653-1438
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Acting Executive Director  
Health Professions Education Foundation  
\_\_\_\_\_

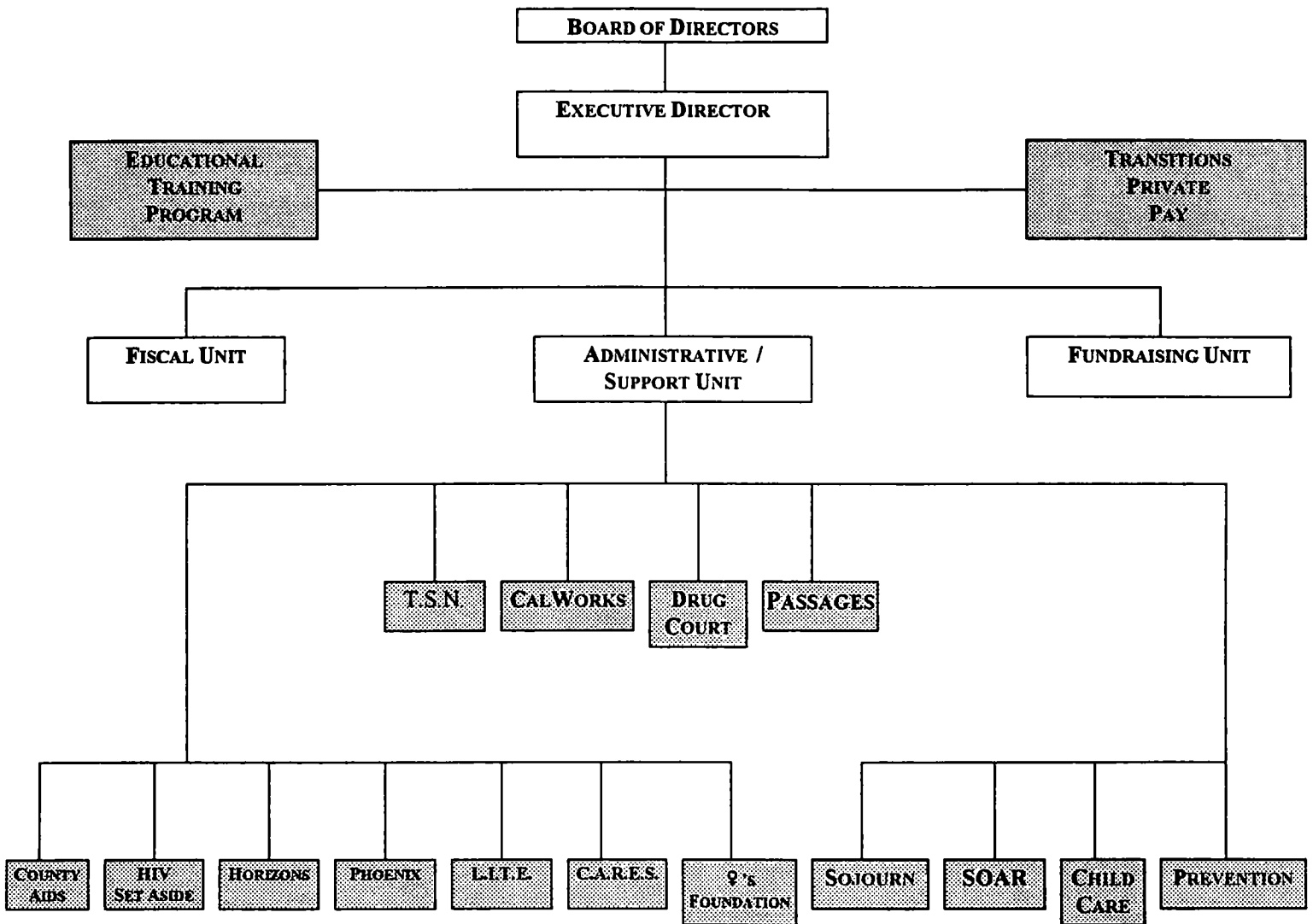
Marsha Bianconi 2126 - 57 <sup>th</sup> Street Sacramento CA 95817 e.mail: Mbiancon@calweb.com	WK: 324-3296 HM: 455-9318 FAX: None
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Associate Analyst  
State Board of Equalization  
\_\_\_\_\_

Donna Schubert 521 - 26 <sup>th</sup> Street Sacramento, CA 95816 e-mail:	WK: 369-3320 HM: 443-3065 Fax: None
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Child Care Resources and Referral Manager  
Child Action, Inc.

**ORGANIZATIONAL CHART  
FOR  
CHEMICAL DEPENDENCY CENTER FOR WOMEN**



## Chemical Dependency Center for Women (CDCW)

### **MISSION**

CDCW recognizes that women who turn to drugs often do so to escape the pain of poverty, violence, sexual abuse, isolation, and stress. CDCW challenges the conditions that deny women and children full access to participate in and contribute to our society. Through prevention activities, education and counseling CDCW helps women and families free themselves from drugs and alcohol and regain control of their lives. At CDCW, women learn to care for themselves and their children as they advance on a path of recovery and self reliance.

### **HISTORY**

CDCW, formerly Women's Stress Alternatives, was founded in 1978 to treat women addicted to prescription medications. As illicit drug addiction eclipsed prescription abuse as a societal problem, CDCW began work with women who had illegal drug dependencies. Over time, community needs have evolved CDCW into an agency whose substance abuse treatment efforts address a variety of populations.

The agency offers outpatient drug-free treatment to people in both traditional and day program formats. CDCW has created its programs to address the unique needs of our community including people of color, pregnant and parenting women, mentally and/or HIV+/AIDS diagnosed individuals, victims of domestic violence, homeless women and adolescents, incarcerated individuals, as well as individuals referred by Child Protective Services. CDCW offers childcare services to all those in treatment, as well as transportation, either direct, or through bus passes. In addition to treatment services, CDCW offers a number of outreach and prevention programs targeting high-risk populations.

### **SERVICES**

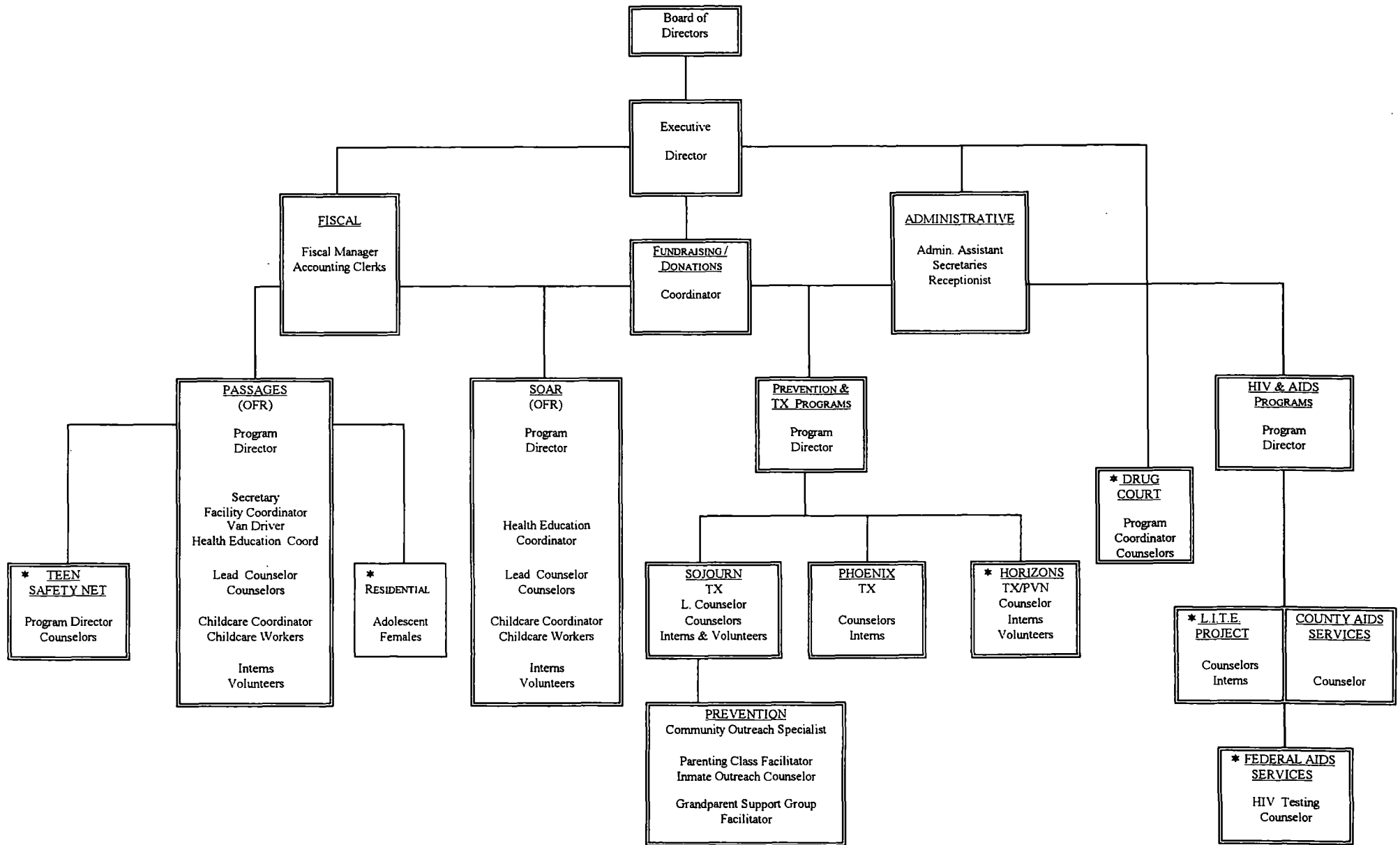
1. Individual, group and family counseling for people with substance abuse issues.
2. Parenting, life skills and child development components as part of all treatment programs.
3. Treatment for pregnant and parenting women.
4. HIV/AIDS prevention education and testing as part of all treatment programs.
5. Substance abuse treatment for individuals who are HIV+ or AIDS diagnosed and their families.
6. Services for individuals in Sacramento Jails; drug education/intervention and HIV/AIDS education/intervention.
7. Treatment for homeless adolescents with substance abuse issues.
8. Treatment for homeless women who are victims of domestic violence and their families.
9. Support groups for grandparents raising grandchildren as a result of their children's substance abuse.
10. Outreach and prevention programs for adults and children.
11. Parenting classes for individuals referred by various agencies.
12. Childcare and transportation provided at all CDCW locations.
13. Information and referral.

### **FUNDING**

CDCW is funded through the Sacramento County's Department of Health and Human Services, Department of Human Assistance, and Office of AIDS; The Ryan White Fund; Housing and Urban Development; United Way; foundation grants; client fees and private donations.

# ORGANIZATIONAL CHART

JANUARY, 1999



\* INITIATED 1996 OR LATER



# Chemical Dependency Center For Women 2000 Fact Sheet

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## Mission Statement

The mission of the Chemical Dependency Center for Women (CDCW) is to provide drug and alcohol treatment services to women, men and their families throughout the greater Sacramento area and improve their quality of life.

## Background

In 1978, CDCW was founded as a grass-roots organization to address the concern of the number of women addicted to legally prescribed drugs. Currently, CDCW offers a combination of treatment and education services that help women, men and their families discover support systems which help them develop coping skills and emphasize a healthy approach to life's stresses.

## Accomplishments

Since 1978, CDCW has grown from primarily an outpatient treatment center for women with prescriptive drug addictions to a center that serves over 4000 individuals a year and operates 12 programs:

- *Passages & SOAR* provides drug and alcohol treatment services to pregnant women or women who have minor children.
- *Sojourn* offers counseling services for chemical dependency and its related problems.
- *Horizons* serves homeless women with children who have experienced domestic violence, substance abuse, and/or mental health problems.
- *Project L.I.T.E.* provides services to HIV+ and/or AIDS diagnosed individuals with substance abuse problems.
- *Phoenix* provides parenting classes, individual and group counseling and treatment services to parents referred by CPS.
- *Teen Safety Net* provides substance abuse, supportive services and transitional housing to homeless adolescents in Sacramento.
- *Transitions* is a private pay program which provides counseling services to individuals.
- *County AIDS Services* provides outreach and education on HIV and AIDS in jails and on the streets.
- *Federal AIDS Services* provides pre and post test counseling and actual tests for any CDCW client.
- *Prevention & Education Services* are provided through activities such as participation in health fairs, conferences, parenting classes, education

- services at local jails, information and referrals, presentations at local agencies, businesses and schools etc.
- *Residential Services* for homeless adolescent females will be initiated within the next year in collaboration with a local youth shelter.

## Client Profile

- 90% females and 10% males who have made a commitment to end their substance and/or alcohol abuse;
- 16% employed and 86% unemployed and most receive some form of public assistance;
- 42% high school graduates;
- 75% are ages 26-40;

## Education & Training Program

CDCW is certified by the California Certification Board of Alcohol and Drug Counselors to offer continuing education workshops. Workshops are offered in subject areas such as: AIDS/HIV; Anger Management; Co-Dependency; Confidentiality; Dual Diagnosis; Ethics, and Perinatal Specific Issues. Workshops are offered bimonthly on every 3<sup>rd</sup> Saturday.

## Facilities

CDCW has a midtown location and a south Sacramento location. Both locations offer child care to clients who are accessing services. Both sites also have a clothing closet to support client needs. CDCW has a van to pick up donations.

## Volunteers

Volunteers are an integral part of CDCW's operations. Volunteers include student interns from community colleges or state universities; girl scouts, consultants, and clinicians. Volunteers help CDCW distribute information about the services it provides at schools, health fairs, conferences etc. Volunteers who have special expertise in fund raising are also welcomed.

## Funding

CDCW receives funding from Sacramento County Alcohol & Drug Bureau, Medi-Cal, CALWORKS, CPS, HUD, Ryan White C.A.R.E. Program, Sacramento County Health Promotion & Education, City of Sacramento, foundation grants, fee-for-service, and individual donations.

The Grandparent Raising Grandchildren Sacramento Area Support Group was established in 1990. Our group facilitates grandparents who need and want support raising their grandchildren. All of these grandparents are raising children with their retirement benefits and/or through county or government subsidies. Some have even returned to work in order to meet the financial needs of raising the next generation.

The attendance for the support group has increased during the last few years and generally the groups size ranges from 10-20 grandparents and 5-10 children on a weekly basis. Our group provides emotional support as well as education information about addiction and its impact on families.

Transportation is provided on an "as needed" basis for those grandparents who are unable to drive any longer or have no vehicle. We are able to provide minimum transportation to doctor's appointments and shopping to some grandparents who have no other source of support. With the funds allocated, grandparents will be able to access bus services to attend the weekly support group and get to their appointments. With the rising prices of fuel these costs are also increasing. These services help them gain an increased sense of self sufficiency.

Child care is being provided to allow children time to interact with peers and give the grandparents time during the group process to discuss more confidential or sensitive issues.

The grandparents support group has access to kitchen facilities and facilitators are able to provide fresh lunches for the group as well as for the children.

Because of attendance there is a need for additional resources to provide food. Some of these grandparents would not be able to afford the nutritional foods that are being provided during the once weekly lunches. Food is also provided at the Annual Grandparents Day Celebration provided by this project.

On several occasions, in particular during the winter season, grandparents have approached the facilitators regarding the need for emergency services due to their increased utility usage for the winter. There have been times when shut off notices have needed to be addressed and the general health and safety of the grandparents and their grandchildren has been in jeopardy. We would like to extend our abilities to provide these grandparents with emergency utility provisions. Again these costs are increasing.

In closing, there are many grandparents who claim they would not be able to get through some of the challenges they come up against if it were not for the weekly support group. They have conveyed their concerns for the continued need for transportation, childcare and the emergency utility provisions. They have expressed their gratitude for all of the support they have received. The increased potential of a positive impact on our future community is demonstrated by their continued dedication to the raising of their children's children and the need that they have as senior citizens in the community.

These seniors are very much a population which has not been recognized, and for whom services are limited and insufficient. The rising costs of raising children on limited incomes and the need for assistance is growing daily.

Internal Revenue Service  
EP/EO Disclosure Desk  
P.O. Box 2350 Los Angeles, CA 90053

Person to Contact:  
L. Barragan (A to K)  
F. Mirafior (L to Z)

Telephone Number:  
(213)894-2336

Refer Reply to:  
91-119

Date: MAR 26 1991

CHEMICAL DEPENDENCY CENTER  
INC  
1527 21ST STE 100  
SACRAMENTO, CA 95814

RE: 94-2600143  
CHEMICAL DEPENDENCY CENTER  
INC

Gentlemen:

This is in response to your request for a determination letter of the above-named organization.

A review of our records indicates that the above-named organization was recognized to be exempt from Federal income tax in JULY, 1979, as an organization described in Internal Revenue Code section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in section 509(a) of the code, because it is an organization described in section 170(b)(1)(A)(vi).

This letter is to verify your exempt status and the fact that the determination letter issued in JULY, 1979 continues to be in effect.

If you are in need of further assistance, please feel free to contact me at the above address.

We appreciate your cooperation in this regard.

Sincerely,



Disclosure Assistant



**FINANCIAL  
INFORMATION**

Chemical Dependency Center for Women  
(A Corporation)  
Statement of Financial Position  
As of June 30, 1999  
(With Comparative Totals For 1998)

Assets		
	1999	1998
<b>Current Assets</b>		
Cash	\$ 74,711	\$ 33,785
Grants & contracts receivable	251,169	312,549
Other receivable	3,741	
Prepaid expenses	<u>1,718</u>	<u>6,331</u>
<b>Total Current Assets</b>	<b><u>\$331,339</u></b>	<b><u>\$352,665</u></b>
Depreciable Assets (net of accumulated depreciation of \$ and \$4,395 respectively)	182	993
<b>Other Assets</b>		
Deposits	<u>11,493</u>	<u>11,493</u>
<b>Total Assets</b>	<b><u>\$343,014</u></b>	<b><u>\$365,151</u></b>
<b>Liabilities &amp; Net Assets</b>		
<b>Current Liabilities</b>		
Note payable	\$ 78,701	\$ 49,232
Accounts payable	153,616	200,058
Accrued payroll & related liabilities	44,518	35,937
Accrued leave	23,520	25,409
Due grantors	11,649	
Grant & contract advances	<u>4,694</u>	<u>16,511</u>
<b>Total Current Liabilities</b>	<b><u>\$316,698</u></b>	<b><u>\$327,147</u></b>
<b>Net Assets</b>		
Unrestricted Net Assets	\$ 11,371	\$ 32,979
Temporarily Restricted	<u>14,945</u>	<u>5,025</u>
<b>Total Net Assets</b>	<b><u>\$ 26,316</u></b>	<b><u>\$ 38,004</u></b>
<b>Total Liabilities &amp; Net Assets</b>	<b><u>\$343,014</u></b>	<b><u>\$365,151</u></b>

The accompanying letter and notes are an integral part of this statement.

Chemical Dependency Center for Women  
(A Corporation)  
Statement of Activities  
For The Year Ended June 30, 1999  
(With Comparative Totals For 1998)

Unrestricted Net Assets	1999	1998
<b>Support</b>		
Grant & contract support	\$1,560,989	\$1,446,742
Donations	7,368	8,207
Contributed facilities, services, & supplies	129,673	182,154
Client fees	9,179	8,162
Fundraising (net)	1,983	6,088
Miscellaneous	2,876	875
Workshops		9,835
Interest income	<u>147</u>	<u>47</u>
<b>Total Unrestricted Support</b>	<b><u>\$1,712,215</u></b>	<b><u>\$1,662,110</u></b>
<b>Net Assets Released from Restrictions</b>	<b><u>5,025</u></b>	<b><u>0</u></b>
<b>Total Support &amp; Reclassifications</b>	<b><u>\$1,717,240</u></b>	<b><u>\$1,662,110</u></b>
<b>Expenses</b>		
<b>Program Services</b>		
Day treatment services	\$ 580,994	\$ 675,350
Substance abuse treatment services	423,068	388,690
Substance abuse prevention services	62,761	67,635
Family preservation services	93,774	78,426
AIDS outreach, prevention & education services	115,730	100,883
Case management services	220,779	140,340
Strategic plan development	<u>5,306</u>	<u>1,060</u>
<b>Total Program Services</b>	<b><u>\$1,502,412</u></b>	<b><u>\$1,452,384</u></b>
<b>Supporting Services</b>		
Management & general	<u>241,461</u>	<u>199,076</u>
<b>Total Expenses</b>	<b><u>\$1,743,873</u></b>	<b><u>\$1,651,460</u></b>
<b>Increase (Decrease) in Unrestricted Net Assets</b>	<b><u>\$ (26,633)</u></b>	<b><u>\$ 10,650</u></b>
<b>Increase in Temporarily Restricted Net Assets</b>		
Grants	\$ 18,500	\$
Donations	1,470	5,025
Reclassifications	<u>(5,025)</u>	<u>0</u>
<b>Increase in Temporarily Restricted Net Assets</b>	<b><u>\$ 14,945</u></b>	<b><u>\$ 5,025</u></b>
<b>Increase (Decrease) in Net Assets</b>	<b><u>\$ (11,688)</u></b>	<b><u>\$ 15,675</u></b>
<b>Net Assets – July 1,</b>	<b><u>38,004</u></b>	<b><u>22,329</u></b>
<b>Net Assets – June 30,</b>	<b><u>\$ 26,316</u></b>	<b><u>\$ 38,004</u></b>

The accompanying letter and notes are an integral part of this statement.

**CHEMICAL DEPENDENCY CENTER FOR WOMEN  
(A CORPORATION)  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 1999  
(WITH COMPARATIVE TOTALS FOR 1998)**

	Day Treatment Services	Substance Abuse Treatment Services	Substance Abuse Prevention Services	Family Preservation Services	AIDS Outreach, Prevention & Education Services	Case Management Services	Strategic Plan Development	Total Program Services	Management and General	Total Expenses 1999	Total Expenses 1998
Personnel Costs	\$ 372,521	\$ 319,597	\$ 44,349	\$ 72,049	\$ 85,080	\$ 30,662	\$ 1,036	\$ 925,294	\$ 155,476	\$ 1,080,770	\$ 928,961
Travel	2,092	1,110	956	5	612	900	-	5,675	2,152	7,827	17,304
Professional & other fees	-	3,915	1,080	-	11,350	-	3,240	19,585	12,110	31,695	44,986
Subcontractors	-	-	-	-	-	181,623	-	181,623	-	181,623	111,438
Space costs	79,508	44,451	4,082	9,765	579	2,613	-	140,998	18,246	159,244	142,711
Telephone & utilities	4,454	3,012	472	671	902	227	8	9,746	1,579	11,325	11,948
Insurance	2,115	1,755	290	459	405	149	-	5,173	2,175	7,348	10,212
Client assistance	6,000	795	-	-	2,545	-	800	10,140	-	10,140	30,768
Drug screening	6,847	2,218	-	-	1,463	-	-	10,528	-	10,528	8,642
Office expense	6,441	5,159	1,035	2,418	623	905	-	16,581	8,372	24,953	26,874
Food & beverage	10,047	3,753	295	111	94	36	222	14,558	2,948	17,506	16,524
Dues & publications	2,493	1,810	47	74	100	24	-	4,548	1,209	5,757	7,612
Supplies	445	1,314	202	180	4,178	77	-	6,396	345	6,741	-
Training & education materials	2,863	264	25	905	356	1,165	-	5,578	791	6,369	49,005
Bad Debt	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	7,798	7,798	5,079
Tax & license	46	50	45	15	13	5	-	174	-	174	1,295
Bank & other charges	2,549	1,152	90	144	123	118	-	4,176	576	4,752	351
Furniture & equipment	-	-	-	-	-	-	-	-	7,500	7,500	34,219
Equipment rent & repair	14,643	7,882	907	1,355	1,228	452	-	-	4,875	-	20,352
Contributed facilities, services, & facilities	67,930	24,834	8,886	5,623	6,079	1,823	-	115,175	14,498	129,673	182,155
<b>Total Expenses Before Depreciation</b>	<b>\$ 580,994</b>	<b>\$ 423,071</b>	<b>\$ 62,761</b>	<b>\$ 93,774</b>	<b>\$ 115,730</b>	<b>\$ 220,779</b>	<b>\$ 5,306</b>	<b>\$ 1,502,415</b>	<b>\$ 240,650</b>	<b>\$ 1,743,065</b>	<b>\$ 1,650,436</b>
Depreciation	-	-	-	-	-	-	-	-	811	811	1,024
<b>Total Expenses</b>	<b>\$ 580,994</b>	<b>\$ 423,071</b>	<b>\$ 62,761</b>	<b>\$ 93,774</b>	<b>\$ 115,730</b>	<b>\$ 220,779</b>	<b>\$ 5,306</b>	<b>\$ 1,502,415</b>	<b>\$ 241,461</b>	<b>\$ 1,743,876</b>	<b>\$ 1,651,460</b>

The accompanying letter and notes are an integral part of this statement.

Chemical Dependency Center for Women  
(A Corporation)  
Statement of Cash Flows  
For The Year Ended June 30, 1999  
(With Comparative Totals For 1998)

	1999	1998
<b>Cash Flows from Operating Activities:</b>		
Increase (decrease) in net assets	\$ (11,688)	\$ 15,675
<b>Adjustments to reconcile the change in net assets to net cash provided (used) by operating activities:</b>		
Depreciation & amortization	811	1,024
(Increase) decrease in:		
Grants & contracts receivable	61,380	(99,627)
Other receivable	(3,741)	8,960
Prepaid expenses	4,613	(6,331)
Increase (decrease) in:		
Accounts payable	(46,442)	48,162
Accrued liabilities	6,692	7,970
Due grantors	11,649	(1,433)
Deferred income	<u>(11,817)</u>	<u>16,511</u>
<b>Net Cash Used by Operating Activities</b>	<b><u>\$ 11,457</u></b>	<b><u>\$ (9,089)</u></b>
<b>Cash Flows from Financing Activities:</b>		
Net borrowings on line of credit	<u>\$ 29,469</u>	<u>\$ (2,825)</u>
<b>Net Increase (Decrease) In Cash</b>	<b>\$ 40,926</b>	<b>\$ (11,914)</b>
Cash - July 1,	<u>33,785</u>	<u>45,699</u>
Cash - June 30,	<u><u>\$ 74,711</u></u>	<u><u>\$ 33,785</u></u>
<b>Supplemental disclosure of cash flows information:</b>		
Cash paid during period for:		
Interest expense	<u>\$ 7,798</u>	<u>\$ 5,079</u>

The accompanying letter and notes are an integral part of this statement.

**Chemical Dependency Center for Women**  
**Notes to the Financial Statements**  
**As of June 30, 1999**

**Note 1**

**Summary of Significant Accounting Policies**

**Nature of Activities**

Chemical Dependency Center for Women (CDCW) is a not-for-profit corporation exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It is classified as an organization that is not a private foundation under Section 509(a)(2) of the Internal Revenue Code and qualifies for the maximum charitable contribution deduction to individual donors. CDCW is organized under the laws of the State of California to provide education and counseling to women and their families to treat and prevent substance abuse.

**Basis of Accounting**

The financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**Financial Statement Presentation**

CDCW reports 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.

**Support and Revenue**

CDCW receives its grant and contract support primarily from the County of Sacramento, Department of Health & Human Services (DHHS). Support received from DHHS is predominantly recognized based on a negotiated rate per unit of service produced and reimbursement is limited to the lower of actual costs or the negotiated rate. Other contracts support is either recognized on a fee-for-service basis or to the extent of costs incurred.

CDCW reports contributions received as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All support is considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. However, if a restriction is fulfilled in the same period in which the contribution is received, the organization reports the support as unrestricted. As of June 30, 1999, donations in the amount of \$1,470 are recognized as temporarily restricted net assets. The donations were received for the "Blisters for Sisters" race to be held in the fiscal

year 99/00. Grant support reported as temporarily restricted net assets recognizes the approved encumbrance of funds for the purchase of equipment, transportation passes and software in the fiscal year 99/00.

### ***Donated Facilities, Services, and Supplies***

The estimated fair market value of donated facilities, services, and supplies at date of receipt is reported as in-kind support and expense in the period received. Donated services consist of consulting services and services of volunteers, the value of which can be objectively measured.

### ***Estimates***

The 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.

### ***Functional Allocation of Expenses***

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

### ***Depreciable Assets***

CDCW follows the practice of capitalizing, at cost, all expenditures for property and equipment in excess of \$300. Depreciation is computed on the straight-line basis over the useful lives of the assets, usually three to five years.

### ***Income Taxes***

Since CDCW is a tax-exempt organization, it is not obligated to pay federal or state corporate income taxes unless its gross unrelated business income, as defined by the Internal Revenue Code, exceeds \$1,000. CDCW does not generate unrelated business income and is, therefore, not subject to federal or state corporate income taxes for the year ended June 30, 1999.

### ***Description of Programs***

Day treatment services are provided to pregnant and parenting women who are substance abusers. Activities include counseling, education, family and life skills training, and attendance at self-help and 12-step recovery groups. The program also provides children's services such as screening, education planning, a structured child development program, and structured mother/child interaction.

Substance abuse treatment services include individual, group, and family counseling services, which may entail crisis intervention, advocacy, support groups, and short-term interventions for the purpose of reducing chemical dependency.

Substance abuse prevention services are provided to those at-risk of substance abuse, their families and children. Services include parenting education, support and education groups, outreach to incarcerated women, information and referral, and activities such as "Single Mothers' Day" which foster and promote drug-free living skills.

Family preservation services are provided by CDCW as part of the DHHS Family Preservation Program. Services include assessment and counseling services for parents who have been identified by the court or DHHS as requiring assistance in acknowledging chemical dependency and in learning to control their alcohol/drug usage. In addition, CDCW conducts group-counseling sessions for parents whose children are in placement as a result of DHHS allegations of child abuse or neglect.

AIDS outreach, prevention, and education services are provided under agreements with the County of Sacramento. The intent is to increase the health status of HIV/AIDS individuals by reducing substance abuse and fostering behavior, which increases health. It also provides chemical dependency treatment and health referrals, collateral services for family and significant support individuals of clients engaged in treatment services, and direct emergency financial assistance.

Case management services are provided under the New Horizon's consortium, which includes three other community-based organizations. The consortium offers case management, outreach and transitional housing to women and their children in or from homeless shelters and battered women's shelters in Sacramento County. CDCW is to implement an individual plan that is to include drug education, counseling, and the development of treatment and support services in the community.

CDCW received funds from the Women's Foundation to develop a strategic plan for alcohol and drug treatment services for adolescents in Sacramento County.

**Note 2**

***Grants and Contracts Receivable***

As of June 30, 1999, grants and contracts receivable consist of the following:

County of Sacramento, Department of Health and Human Services	\$177,413
The Effort	66,864
YWCA	<u>6,892</u>
Total	<u>\$251,169</u>

**Note 3**

***Leasing Arrangements***

CDCW occupies space under operating leases, which expire on or before July 31, 2002. Rent expense for the year ended June 30, 1999, is \$156,716. The leases allow termination in the event funding is decreased to such an extent that the corporation can no longer continue business at the location.

CDCW also entered into two operating lease agreements for a phone system and a copier.



The future minimum lease payments for the remaining term of all leases at June 30, 1999 are as follows:

Year Ending June 30,	Future Minimum Lease Payments
2000	\$141,994
2001	110,816
2002	79,808
2003 and future years	7,000

**Note 4**      ***Note Payable and Related Party Arrangements***

CDCW entered a financing agreement with a bank to provide a credit line of \$91,000. As of June 30, 1999, the interest rate is 12.5% and the balance due under the credit line is \$78,701. Interest expense for the year is \$7,798. A former member of the board of directors is a guarantor of the note.

**Note 5**      ***Grant and Contract Advances***

As of June 30, 1999, the remaining advance consists of:

The Women's Foundation	<u>\$4,694</u>
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**Note 6**      ***Contingencies***

CDCW has received federal and state funds in the fiscal year 98/99 for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expense disallowances under the terms of the grants, it is believed that any required reimbursements will not be material.

An audit of the alcohol and drug programs of CDCW for the fiscal year ended June 30, 1995, by the Department of Alcohol & Drug Programs of the State of California (DADP) resulted in questioned costs of \$161,359. Subsequent review of the case files and service logs by management and staff of CDCW and recalculation by DADP resulted in a reduction of the questioned costs to \$73,432. CDCW filed an appeal with DADP in January of 1999. It is uncertain as of the date of this report what amount, if any, CDCW will be required to reimburse DADP.

**Note 7**      ***Comparative Totals for 1998***

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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30, 1998, from which the summarized information was derived.