

**TRAVELERS**

**AID -**

**EMERGENCY**

**ASSISTANCE**

**AGENCY**

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

**Requesting Agency: TRAVELERS AID-EMERGENCY ASSISTANCE AGENCY**

**Amount Requested: \$21,600**

<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: \$

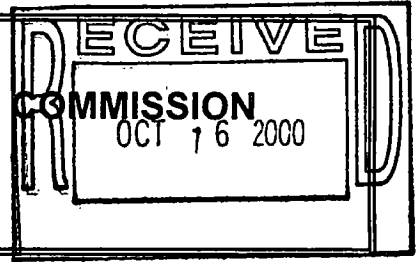
Is this application complete? Yes \_\_\_\_\_ No \_\_\_\_\_ (If no, go on to next proposal.)

<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: TRAVELERS AID-EMERGENCY ASSISTANCE AGENCY  
Address: 450 West El Camino Avenue, Sacramento, CA 95833  
Mailing Address (if different):  
Executive Director: ELNOR F. TILLSON

**II. AGENCY CONTACT**

Name: ELNOR F. TILLSON  
Title: EXECUTIVE DIRECTOR  
Phone Number: 916/ 929-1975

**III. TOTAL AMOUNT REQUESTED: \$21,600**

**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 our quick reference, please check the following services you are requesting and indicate the dollar amount requested

- Food \$ \_\_\_\_\_     Clothing \$ \_\_\_\_\_     Shelter \$21,600     Utilities \$ \_\_\_\_\_
- Transportation \$ \_\_\_\_\_     Medication \$ \_\_\_\_\_     Wage/Stipend \$ \_\_\_\_\_
- Other \_\_\_\_\_ \$ \_\_\_\_\_
- Other \_\_\_\_\_ \$ \_\_\_\_\_

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

YES     NO    Briefly explain:

In order to maintain the emergency voucher program for twelve (12) months, Ann Land/Bertha Henschel Funds are supplemented with FEMA funds and CSBG funds to cover the costs of the program for a year.

E. Total number of clients to be served by AL/BH funds requested:    **624**

F. Hours AL/BH funded programs would be available to clients:    **8:00 am to 5:00 pm  
Monday-Friday**

G. Geographic service area, within the City, for requested funds: **City of Sacramento  
Residents only**

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.)

The proposed program service will provide emergency shelter for homeless families with children. On any given night in Sacramento, more than 5,000 people are homeless, without shelter. Data indicates that 55% of that number are children. There are three (3) shelter programs for families that provide a total of one hundred thirty-five (135) beds. These shelter programs run full capacity each month. Most referrals are to TAEAA for housing when these programs are full. TAEAA offers services seven (7) days per week and we can get up to forty (40) requests per day for housing.

TAEAA has arrangements to rent motel rooms for \$650/mo (a \$200/mo increase since last proposal). The rooms normally rent for \$275/wk. We also have arrangements to rent one-bedroom units for \$500/mo. We have four 1-bedroom and two 2-bedroom on a lease agreement. These apartment units are the better plan because the families can cook and there is more room for the children.

Each family provided an emergency motel unit will have a case management plan developed to include: problem assessment, budget management and savings plan, and assistance with access and referral to transitional housing or other housing resources. Each family's identified need and case plan will be developed to assist the family to work toward self-sufficiency and ultimately acquisition and retention of permanent housing. It is expected that 25% - 30% of the families provided an emergency motel voucher with case management services, will move into transitional housing, their own apartment, or other longer-term housing.

From the emergency motel voucher program presently being provided: families have been able to move into transitional housing programs, into their own apartments or into some kind of shelter situation that keeps them off the street; Case management planning; budget management with a savings plan for the families results in their becoming more self-sufficient, thus, they are able to end the homeless cycle and move into permanent shelter.

## V. AGENCY DESCRIPTION

### A. Mission Statement/Agency Goal:

To provide a variety of services within the Greater Sacramento Area to individuals and families in crisis due to emergency circumstances. Through case management intervention and planning, our goal is to return those seeking our help to circumstances under which they can function and return to self-sufficiency.

### B. Date Incorporated: May 18, 1944

### C. Agency overview (briefly describe other services/programs your agency currently provides):

Travelers Aid-Emergency Assistance Agency (TAEAA) has provided crisis intervention and emergency services to individuals and families since 1896. Current services include assessment and intervention available (7) days per week, 8:00 am to 12 midnight with social worker backup, Emergency Motel Vouchers for homeless families, rental assistance to prevent eviction and homelessness, first call for help for United Way Sacramento Area to refer anyone who calls the United Way line, Intake point for evaluation and maintaining list for homeless families waiting to get into Consortium Transitional Housing, food (including limited vouchers) for working poor workplace referral through United Way, Special infant diaper/formula program for homeless infants, and comprehensive Information and Referral. Our service delivery includes the Case Management approach. We are the backup for all the homeless shelters for families when they are full, or have sick children who are unable to stay in the shelter because they have a communicable disease. Prior to 1978, TAEAA served non-residents of the Sacramento community. In 1978, TAEAA changed its focus to assist residents of the Sacramento community. The Agency is committed to helping individuals and families move away from crisis and into a more stable living situation ending with the people becoming self-sufficient.

In September 1997, TAEAA along with a consortium of agencies, including WEAVE, Chemical Dependency Center for Women, Transitional Living and Community Support, Sacramento Area Emergency Housing Center, started operation of the Horizon Program. TAEAA will provides (7) transitional apartments for a transitional housing program to serve women with children escaping a violent environment. The WEAVE shelter houses the family for up to 30 days. Data shows these women often return to the batterer because they have no where else to go. This new program provides housing with supportive service that can enable the women to become self-sufficient so that they can work, find permanent housing and gain back their self-esteem and stay away from the violence they have experienced. The Agency is pending HUD funds for (15) additional apartments to provide Transitional Housing for families that will graduate from the Caravan pre-transitional program which you are helping to fund.





**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	37,800	10%
United Way	30,000	8%
SETA	60,000	15%
Federal Assistance	215,066	55%
State Assistance		0%
City/County Assistance (not Ann Land/Bertha Henschel funds)	27,315	7%
Grants		0%
Ann Land/Bertha Henschel Funds	18,000	5%
Other		0%
<b>TOTALS</b>	<b>388,181</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.

Elnor F. Tillson  
Name (please print)

Executive Director  
Title

*Elnor F. Tillson*  
Signature

October 16, 2000  
Date



# **ATTACHMENTS**

**BOARD OF DIRECTORS**

**ORGANIZATION CHART**

**NOT-FOR-PROFIT STATUS**

**RECOMMENDATION LETTERS**

Travelers Aid-Emergency Assistance Agency  
**Board of Directors**

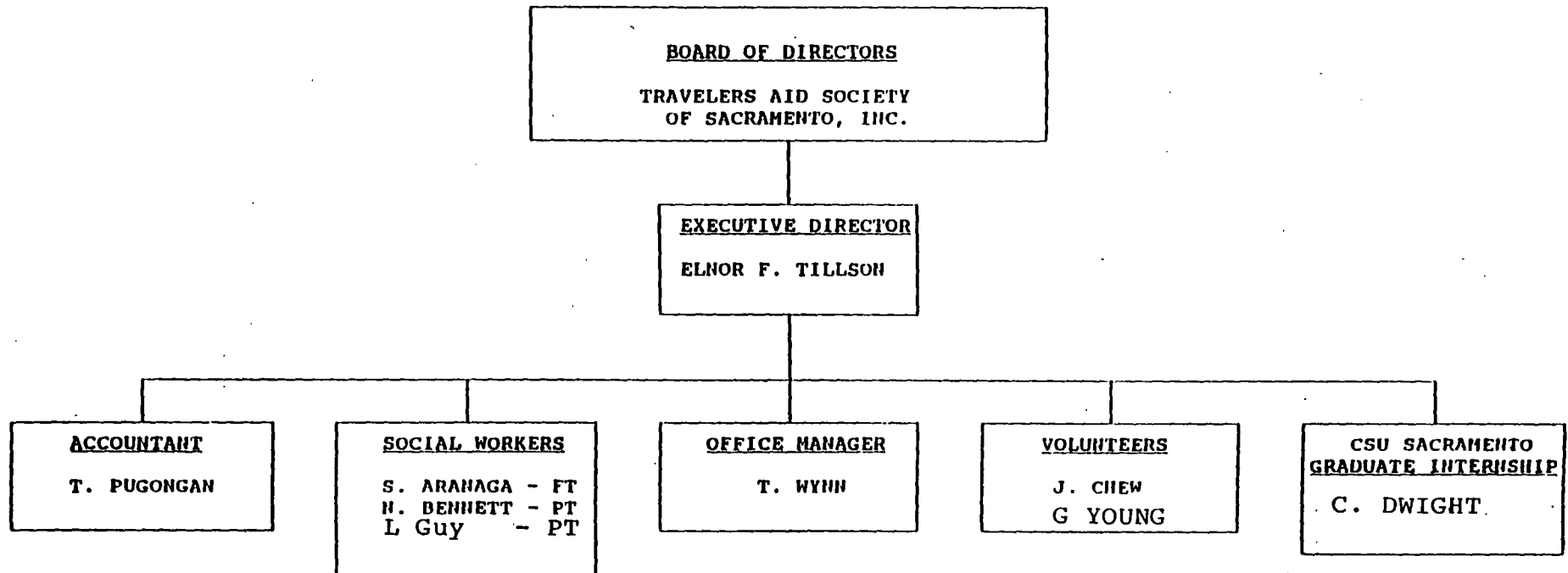
1 of 1

10/16/00

2:58 PM

<b>Member</b> BOWERS, Jill, Esq.	Asst. CA Attorney General 1300 I Street, Suite 1101 PO Box 944255	Sacramento, CA 95814 Sacramento, CA 94244	Office: 916/323-1948 FAX: 916/324-5205 Home: 916/393-5739
<b>Member</b> CONTRERAZ, Joe	455 Bowman Avenue	Sacramento, CA 95833	Home: 916/925-7882 Pager: 916/762-0415
<b>Member</b> KING, Bertha	State of California (WIC) 3901 Lennane Drive 27 Rambleoak Circle	Sacramento, CA 95834 Sacramento, CA 95831	Office: 916/928-8686 FAX: 916/928-0608 Home: 916/427-2360
<b>Member</b> MAEDA, Wayne	Lecturer, CSU Sacramento 5416 Carmen Way	Sacramento, CA 95822	CSU Off: 916/278-6619 Home: 916/455-6287 Consult: 916/556-1682 FAX: 916/446-3115
<b>President</b> MOORE, Carolyn B.	6545 Surfside Way PO Box 22246 (send to PO Box ONLY)	Sacramento, CA 95831 Sacramento, CA 95822	Home: 916/422-5732 FAX: 916/391-8827
<b>Member</b> REGISTER, Willie	5037 Sunrise Hills Drive	Sacramento, CA 95628	Home: 916/965-1141 FAX: 916/987-1657 Work: 916/987-1960
<b>Executive Director</b> TILLSON, Elnor F.	450 West El Camino Avenue	Sacramento, CA 95833	Office: 916/929-1975 FAX: 916/929-2150 Home: 916/4241455
<b>Member</b> VIDUCICH, Diana	CPA 777 Campus Commons Rd, #200(mail address) 93 Grand Rio Circle 3040 Arden Way(office)	Sacramento, CA 95825  Sacramento, CA 95826 Sacramento, CA 95864	Office: 916/487-6123 FAX: 916/481-8964  Home: 916/386-1312
<b>Member</b> WILLIAMS, Margaret	1845 Caramay Way	Sacramento, CA 95818	Home:916/ Office: Fax: 916/
<b>Secretary</b> MYAS, Donna	10536 Bronwood Way	Rancho Cordova, CA 95670	Home: 916/635-1813
<b>Member</b> Wetmore, Nancy	5694 S. Land Park Drive	Sacramento, CA 95831	Home: 916/428-4976
<b>Membert</b> Fischer, Katherine	3901 Miller Way	Sacramento, CA 95817	Home: 916/454-1993

TRAVELERS AID SOCIETY OF SACRAMENTO, INC.  
ORGANIZATION CHART



JUN 18 1971

District Director

**Internal Revenue Service**

Date:

JUN 16 1971

In reply refer to:

A:FA:1230:Rm:5209

SF:EO:71-629

Ph. 415-556-6795



Travelers Aid Society of Sacramento  
 1722 J Street, Suite 12  
 Sacramento, California 95814

Gentlemen:

Purpose: Charitable

File Returns with Internal  
 Revenue Service Center: Philadelphia, Pennsylvania

Accounting Period Ending: December 31

Address Inquiries to District  
 Director of Internal Revenue: San Francisco, California

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170 (b)(1)(A)(vi)

For years beginning prior to January 1, 1970, you are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

**Travelers Aid Society Of Sacramento**

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. 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 constitute engaging in an unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed a waiver of exemption certificate as provided in the Federal Insurance Contributions Act.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

You need an employer identification number, even if you don't have any employees. This number is to be used on all your tax returns and in your correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued at an early date.

This is a determination letter.

Very truly yours,



R. F. Harless  
District Director

# Grant Bennett Accountants

A PROFESSIONAL CORPORATION

**ALLIOTT**  
GROUP

A WORLDWIDE NETWORK OF INDEPENDENT FIRMS

October 16, 2000

To Whom it May Concern:

We have been engaged to audit the balance sheets of Travelers Aid Society of Sacramento, Inc., as of June 30, 2000 and June 30, 1999 and the related statements of activities, changes in net assets, functional expenses and cash flows for the years then ended.

We have most recently audited the financial statements of Travelers Aid Society of Sacramento, Inc., as of and for the year ended June 30, 1998, and have issued an unqualified opinion thereon dated December 31, 1998.

We expect to begin our audit shortly and to issue our report upon completion.

Please do not hesitate to call if there are any questions or if you require any further assistance.

Sincerely,

**GRANT BENNETT ACCOUNTANTS  
A PROFESSIONAL CORPORATION**



**David C. Wilson  
Certified Public Accountant**



Principals:

Larry A. Meyer, CPA Dawn E. Struck-Rau, CPA David C. Wilson, CPA

1788 Tribute Road, Suite 303, Sacramento, CA 95815

Voice 916/922-5109 Fax 916/641-5200 Web Site <http://www.gbacpa.com>

**FINANCIAL**

**INFORMATION**

**Travelers Aid Society of Sacramento, Inc.  
Financial Statements  
and Independent Auditors' Report  
June 30, 1998 and 1997**





**Grant Bennett  
Accountants**  
A Professional Corporation

Principals:  
Janice B. Wilson, CPA  
Larry A. Meyer, CPA  
Dawn E. Struck-Rau, CPA  
David C. Wilson, CPA

Therese A. Whalen, CPA  
Cheryl A. Jackson, CPA  
Michael Maruchau, CPA

Founder:  
Grant Bennett  
(1929-1990)

To the Board of Directors  
Travelers Aid Society of Sacramento, Inc.  
Sacramento, California

### INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statement of financial position of Travelers Aid Society of Sacramento, Inc. (A California nonprofit corporation) dba Travelers Aid - Emergency Assistance Agency as of June 30, 1998 and 1997 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audits 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 audits provide 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 Travelers Aid Society of Sacramento, Inc. as of June 30, 1998 and 1997, and the changes in its net assets and its cash flows for the years then ended in conformity with generally accepted accounting principles.

GRANT BENNETT ACCOUNTANTS  
A PROFESSIONAL CORPORATION  
Certified Public Accountants

December 31, 1998

TRAVELERS AID SOCIETY OF SACRAMENTO, INC.  
 (A CALIFORNIA NONPROFIT CORPORATION)  
 dba Travelers Aid - Emergency Assistance Agency  
 Statement of Financial Position  
 June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash in Bank and on Hand (Note 2)	\$ 51,650	\$ 56,444
Accounts Receivable (Note 3)	38,820	5,041
Prepaid Insurance	<u>-</u>	<u>540</u>
Total Current Assets	<u>90,470</u>	<u>62,025</u>
<b>Property and Equipment:</b>		
Furniture and Equipment	12,348	11,603
Less: Allowance for Depreciation	<u>(9,408)</u>	<u>(8,039)</u>
Net Property and Equipment	<u>2,940</u>	<u>3,564</u>
<b>Other Assets:</b>		
Deferred Annuity	<u>9,358</u>	<u>8,802</u>
Total Other Assets	<u>9,358</u>	<u>8,802</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 102,768</u></b>	<b><u>\$ 74,391</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities:</b>		
Accounts Payable (Note 5)	\$ 25,708	\$ 3,082
Accrued Expenses (Note 4)	16,507	10,587
Deferred Revenue	<u>26,960</u>	<u>33,320</u>
Total Current Liabilities	<u>69,175</u>	<u>46,989</u>
<b>Other Liabilities:</b>		
Deferred Annuity	<u>9,358</u>	<u>8,802</u>
Total Other Liabilities	<u>9,358</u>	<u>8,802</u>
Total Liabilities	78,533	55,791
<b>Net Assets:</b>		
Unrestricted Net Assets	<u>24,235</u>	<u>18,600</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 102,768</u></b>	<b><u>\$ 74,391</u></b>

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

TRAVELERS AID SOCIETY OF SACRAMENTO, INC.  
 (A CALIFORNIA NONPROFIT CORPORATION)  
 dba Travelers Aid - Emergency Assistance Agency  
 Statement of Activities and Changes in Net Assets  
 For the Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<b>Unrestricted Revenue:</b>		
Public Support - Received Directly:		
Contributions	\$ 8,110	\$ 26,419
Public Support - Received Indirectly:		
United Way	56,957	63,269
Special Events	500	4,114
Transportation	<u>663</u>	<u>1,721</u>
Total Public Support	<u>66,230</u>	<u>95,523</u>
<b>Fees and Grants from Governmental Agencies:</b>		
FEMA	81,709	103,409
Sacramento City Grant - Ann Land	16,500	17,000
Sacramento County - Specialized Services	26,000	26,600
SETA/CSBG	85,825	39,509
SDGP	6,006	5,400
Emergency Assistance	86,879	-
Horizon	<u>58,333</u>	<u>-</u>
Total Fees and Grants	<u>361,252</u>	<u>191,918</u>
<b>Other Revenue:</b>		
Rent Refund	2,180	-
Interest	<u>141</u>	<u>267</u>
Total Unrestricted Revenues	<u>429,803</u>	<u>287,708</u>
<b>Expenses:</b>		
Program	349,831	214,047
Management and General	<u>74,337</u>	<u>93,283</u>
Total Expenses	<u>424,168</u>	<u>307,330</u>
Change in Unrestricted Net Assets	5,635	(19,622)
Beginning Unrestricted Net Assets	<u>18,600</u>	<u>38,222</u>
Ending Unrestricted Net Assets	<u>\$ 24,235</u>	<u>\$ 18,600</u>

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

TRAVELERS AID SOCIETY OF SACRAMENTO, INC.  
(A CALIFORNIA NONPROFIT CORPORATION)  
dba Travelers Aid - Emergency Assistance Agency  
Statement of Functional Expenses  
For the Year Ended June 30, 1998

	Program Expenses											
	Emergency Assistance	Ann Land and Bertha Henschel Memorials	United Way at Work	Federal Emergency Mgmt. Agency FEMA	After Hours SETA	SDGP	Horizon	Total	Management and General	Total Funds	Budget	(Over) Under Budget
Salaries	\$ -	\$ -	\$ 12,577	\$ -	\$ 20,594	\$ -	\$ 29,470	\$ 62,641	\$ 41,583	\$ 104,224	\$ 115,589	\$ 11,365
Payroll Taxes, Workers' Compensation and Employee Benefit	-	-	3,423	-	2,381	-	4,630	10,434	6,640	17,074	19,612	2,538
Professional Fees	-	-	-	780	-	-	-	780	5,000	5,780	3,900	(1,880)
Independent Contractors	-	-	-	-	-	-	-	-	3,215	3,215	3,600	385
Office Supplies	-	-	-	-	100	-	-	100	1,722	1,822	1,012	(810)
Postage	-	-	-	-	-	-	-	-	330	330	350	20
Telephone	-	-	-	-	1,042	-	-	1,042	2,212	3,254	3,200	(54)
Occupancy	-	-	1,600	-	-	-	-	1,600	8,000	9,600	9,600	-
Insurance	-	-	-	-	-	-	-	-	1,980	1,980	1,620	(360)
Travel, Meals and Lodging	-	-	-	-	-	-	897	897	-	897	4,800	3,903
Specific Assistance	34,884	16,489	32,028	76,584	86,434	35	25,878	272,332	-	272,332	164,172	108,160
Organization Dues	-	-	-	-	-	-	-	-	65	65	50	(15)
Maintenance	-	-	-	-	-	-	-	-	1,689	1,689	2,000	311
Miscellaneous	-	-	-	-	-	-	5	5	532	537	500	(37)
Depreciation	-	-	-	-	-	-	-	-	1,369	1,369	1,369	-
<b>Total</b>	<b>\$ 34,884</b>	<b>\$ 16,489</b>	<b>\$ 49,628</b>	<b>\$ 77,364</b>	<b>\$ 110,551</b>	<b>\$ 35</b>	<b>\$ 60,880</b>	<b>\$ 349,831</b>	<b>\$ 74,337</b>	<b>\$ 424,168</b>	<b>\$ 331,374</b>	<b>\$ (92,794)</b>

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

TRAVELERS AID SOCIETY OF SACRAMENTO, INC.  
(A CALIFORNIA NONPROFIT CORPORATION)  
dba Travelers Aid - Emergency Assistance Agency  
Statement of Functional Expenses  
For the Year Ended June 30, 1997

Program Expenses											
	Emergency Assistance	Ann Land and Bertha Henschel Memorials	United Way at Work	Federal Emergency Mgmt. Agency FEMA	After Hours SETA	SDGP	Total	Management and General	Total Funds	Budget	(Over) Under Budget
Salaries	\$ -	\$ -	\$ 7,488	\$ -	\$ 15,514	\$ -	\$ 23,002	\$ 63,207	\$ 86,209	\$ 67,375	\$ (18,834)
Payroll Taxes, Workers' Compensation and Employee Benefits	-	-	997	-	1,979	-	2,976	11,707	14,683	14,290	(393)
Professional Fees	-	-	500	780	-	-	1,280	3,393	4,673	4,800	127
Independent Contractors	-	-	702	-	-	-	702	4,357	5,059	4,800	(259)
Office Supplies	-	-	467	-	-	-	467	378	845	1,086	241
Postage	-	-	-	-	-	-	-	342	342	384	42
Telephone	-	-	96	-	4,169	-	4,265	265	4,530	4,200	(330)
Occupancy	-	-	4,800	-	-	-	4,800	4,800	9,600	9,600	-
Insurance	-	-	-	-	-	-	-	2,069	2,069	1,827	(242)
Travel, Meals and Lodging	-	-	-	-	-	-	-	77	77	-	(77)
Specific Assistance	19,981	11,830	22,916	103,019	17,847	550	176,143	-	176,143	143,230	(32,913)
Organization Dues	-	-	-	-	-	-	-	185	185	-	(185)
Maintenance	-	-	412	-	-	-	412	716	1,128	1,255	127
Miscellaneous	-	-	-	-	-	-	-	772	772	50	(722)
Depreciation	-	-	-	-	-	-	-	1,015	1,015	-	(1,015)
<b>Total</b>	<b>\$ 19,981</b>	<b>\$ 11,830</b>	<b>\$ 38,378</b>	<b>\$ 103,799</b>	<b>\$ 39,509</b>	<b>\$ 550</b>	<b>\$ 214,047</b>	<b>93,283</b>	<b>\$ 307,330</b>	<b>\$ 252,897</b>	<b>\$ (54,433)</b>

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

TRAVELERS AID SOCIETY OF SACRAMENTO, INC.  
 (A CALIFORNIA NONPROFIT CORPORATION)  
 dba Travelers Aid - Emergency Assistance Agency  
 Statement of Cash Flows  
 For the Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Cash Flows From Operating Activities		
Cash Receipts:		
Cash Received from Contributions	\$ 8,110	\$ 24,574
Cash Received from Indirect Public Support and Grants	385,593	279,976
Cash Received from Rent Refunds	2,180	-
Cash Received from Interest Income	141	267
	<u>396,024</u>	<u>304,817</u>
Cash Payments:		
Cash Paid for Operating Expenses	<u>400,073</u>	<u>305,229</u>
Net Cash Flows from Operating Activities	<u>(4,049)</u>	<u>(412)</u>
Cash Flows From Investing Activities		
Computer System Installation	<u>(745)</u>	<u>-</u>
Net Cash Flows from Investing Activities	<u>(745)</u>	<u>-</u>
Net Change in Cash	(4,794)	(412)
Cash on Hand and in Bank, Beginning of Year	<u>56,444</u>	<u>56,856</u>
Cash on Hand and in Bank, End of Year	<u>\$ 51,650</u>	<u>\$ 56,444</u>
Reconciliation of Change in Unrestricted Net Assets to Net Cash Flows from Operating Activities:		
Change in Unrestricted Net Assets	\$ 5,635	\$ (19,622)
Noncash Revenue and Expenses Included in Change in Unrestricted Net Assets:		
Depreciation	1,369	1,015
Noncash Donations	-	(1,845)
Change in Accounts Receivable	(33,780)	39,738
Change in Prepaid Expenses	540	569
Change in Accounts Payable	27,627	(1,354)
Change in Accrued Expenses	920	1,870
Change in Deferred Revenue	<u>(6,360)</u>	<u>(20,783)</u>
Net Cash Flows from Operating Activities	<u>\$ (4,049)</u>	<u>\$ (412)</u>

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

TRAVELERS AID SOCIETY OF SACRAMENTO, INC.  
(A CALIFORNIA NONPROFIT CORPORATION)  
dba Travelers Aid - Emergency Assistance Agency  
Notes to Financial Statements  
June 30, 1998 and 1997

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**A. General Description**

Travelers Aid Society of Sacramento, Inc. provides emergency assistance to eligible persons in the Sacramento area. The shelter or food provided is generally funded with resources contributed by United Way - California Capital Region and government grants.

**B. Accounting Method**

The financial statements of Travelers Aid Society of Sacramento, Inc. have been prepared on the accrual basis of accounting in accordance with generally accounting principles. Unrestricted revenue is recognized when received. Restricted revenue is recognized on a cost reimbursement basis equal to expenditures paid for that fund in a given period. Any unearned revenue is reflected as deferred revenue and reported as a current liability. To ensure observance of limitations and restrictions placed on the use of resources available, the accounts are maintained in accordance with the principles of fund accounting.

**C. Income Tax Status**

Travelers Aid Society of Sacramento, Inc. is a tax exempt corporation under provisions of Internal Revenue Code Section 501 (c) (3) and California Code Section 23701D. Appropriate federal and state information returns are filed annually.

**D. Property and Equipment**

Property and equipment is stated at cost. Donated property is stated at the fair market value of the property acquired. Depreciation of property and equipment is provided on a straight-line basis over the estimated useful lives of the respective assets, which range from five to ten years.

**E. Cash Equivalents**

For purposes of the statement of cash flows, Travelers Aid Society of Sacramento, Inc. considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash or cash equivalents.

**F. Functional Allocation of Expenses**

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

TRAVELERS AID SOCIETY OF SACRAMENTO, INC.  
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 Notes to Financial Statements  
 June 30, 1998 and 1997

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued):**

G. Estimates

The preparation of these financial statements requires management to make certain estimates and assumptions that effect the 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. Actual results could differ from those estimates.

**NOTE 2 - CASH IN BANK AND ON HAND:**

Petty Cash	\$ 200	\$ 200
Wells Fargo - General Checking	11,096	27,940
Bank of America - Revolving Fund	1,739	4,124
Merchants National Bank - FEMA	27,115	24,180
Merchants National Bank - Horizon	<u>11,500</u>	<u>-</u>
	<u>\$ 51,650</u>	<u>\$ 56,444</u>

**NOTE 3 - ACCOUNTS RECEIVABLE:**

Accounts Receivable consist of grants due which have yet to be received. At June 30, 1998 and 1997, these balances were \$38,820 and \$5,041, respectively. The allowance for doubtful accounts is \$0 at June 30, 1998 and 1997 as all accounts receivable are deemed collectible.

**NOTE 4 - ACCRUED EXPENSES:**

Accrued expenses consists of amounts due for payroll taxes, workers' compensation insurance, professional fees, and accrued vacation as of June 30, 1998 and 1997.

**NOTE 5 - ACCOUNTS PAYABLE:**

Accounts payable consist of various amounts due creditors for services or products received in the following categories:

Shelter	\$ 14,893	\$ 1,134
Transportation	119	-
Annuity Payable	8,327	905
Miscellaneous	<u>2,369</u>	<u>1,043</u>
	<u>\$ 25,708</u>	<u>\$ 3,082</u>



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**NOTE 6 - LEASES:**

Travelers Aid Society of Sacramento, Inc. occupies offices at 450 West El Camino, Sacramento, California under a three year lease which began on May 1, 1996 and expires April 30, 1999. Rent expense amounted to \$9,600 during each of the years ended June 30, 1998 and 1997. The remaining rental payments under the terms of this agreement is \$8,000.

**NOTE 7 - DEFERRED ANNUITY:**

A deferred annuity policy was established for the employees of Travelers Aid Society of Sacramento, Inc. All full-time employees are eligible to defer part of their compensation and purchase a deferred annuity at their option.

**NOTE 8 - SUBSEQUENT EVENTS:**

The Department of Housing and Urban Development (HUD) announced the award of a program grant in the amount of \$1.2 million to the nonprofit corporation in late December 1998 to be received over a 3-year period. The grant is awarded through a formula based on a community's housing and poverty needs.