

# The Women's Center

**Financial Statements And  
Independent Auditors' Report**

**June 30, 2020 And 2019**

## CONTENTS

	Page
<b>INDEPENDENT AUDITORS' REPORT</b>	3 - 4
<b>FINANCIAL STATEMENTS</b>	
STATEMENTS OF FINANCIAL POSITION	5
STATEMENTS OF ACTIVITIES	6 - 7
STATEMENTS OF FUNCTIONAL EXPENSES	8 - 9
STATEMENTS OF CASH FLOWS	10
NOTES TO FINANCIAL STATEMENTS	11 - 20
<b>SUPPLEMENTAL INFORMATION</b>	21
INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION	22
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH FUNDING RECONCILIATIONS AND SCHEDULE OF REVENUES FOR:	
PENNSYLVANIA COALITION AGAINST RAPE - CONTRACT #5410	23 - 31
PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE - CONTRACT #5219	32 - 39
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b>	40 - 41
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	42

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
The Women's Center

### Report on the Financial Statements

We have audited the accompanying financial statements of The Women's Center, which comprise the Statements of Financial Position as of June 30, 2020 and 2019, and the related Statements of Activities, Functional Expenses and Cash Flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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; audit guidelines issued by the Pennsylvania Department of Public Welfare; and audit guidelines issued by the Pennsylvania Coalition Against Rape and Domestic Violence. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

## INDEPENDENT AUDITORS' REPORT - continued

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Women's Center as of June 30, 2020 and 2019, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Report on Other Legal Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2020 on our consideration of The Women's Center internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Women's Center's internal control over financial reporting and compliance.

*Stambaugh Ness, Inc.*

York, Pennsylvania  
October 30, 2020

**THE WOMEN'S CENTER**  
STATEMENTS OF FINANCIAL POSITION

	June 30,	
	2020	2019
<b>ASSETS</b>		
Cash	\$ 226,243	\$ 168,110
Certificate of deposit	27,611	27,364
Accounts receivable	239,261	194,986
Prepaid expenses	27,417	32,418
Property and equipment, net	158,098	169,035
Total assets	\$ 678,630	\$ 591,913
<b>LIABILITIES</b>		
Accounts payable	\$ 74,714	\$ 68,060
Accrued wages	36,203	29,236
Accrued vacation	29,848	17,610
Other payroll withholdings	27,535	22,385
Loan payable	146,749	-
Accrued Interest	244	-
Deferred revenue	115,254	83,365
Total liabilities	430,547	220,656
<b>NET ASSETS</b>		
Without donor restrictions	239,011	362,270
With donor restrictions	9,072	8,987
Total net assets	248,083	371,257
Total liabilities and net assets	\$ 678,630	\$ 591,913

See accompanying notes.

**THE WOMEN'S CENTER**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenues:</b>			
Government grants	\$ 970,945	\$ -	\$ 970,945
Other grants	35,908	-	35,908
Contributions	17,750	130	17,880
In-kind contributions	6,774	-	6,774
Fund-raising	11,242	-	11,242
Interest income	1,785	-	1,785
Miscellaneous	280	-	280
Net assets released from restrictions	45	(45)	-
	<u>1,044,729</u>	<u>85</u>	<u>1,044,814</u>
<b>Expenses:</b>			
Program services	851,406	-	851,406
Management and general	309,818	-	309,818
Fund-raising	6,764	-	6,764
	<u>1,167,988</u>	<u>-</u>	<u>1,167,988</u>
Total change in net assets	(123,259)	85	(123,174)
	<u>362,270</u>	<u>8,987</u>	<u>371,257</u>
	<u>\$ 239,011</u>	<u>\$ 9,072</u>	<u>\$ 248,083</u>

See accompanying notes.

**THE WOMEN'S CENTER**  
**STATEMENTS OF ACTIVITIES - continued**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Government grants	\$ 916,329	\$ -	\$ 916,329
Other grants	35,200	-	35,200
Miscellaneous contracts	1,834	-	1,834
Contributions	21,217	185	21,402
In-kind contributions	8,061	-	8,061
Fund-raising	17,013	-	17,013
Interest income	3,341	-	3,341
Miscellaneous	794	-	794
Net assets released from restrictions	1,349	(1,349)	-
Total revenues	1,005,138	(1,164)	1,003,974
Expenses:			
Program services	802,136	-	802,136
Management and general	246,876	-	246,876
Fund-raising	6,160	-	6,160
Total expenses	1,055,172	-	1,055,172
Total change in net assets	(50,034)	(1,164)	(51,198)
	412,304	10,151	422,455
	\$ 362,270	\$ 8,987	\$ 371,257

See accompanying notes.

**THE WOMEN'S CENTER**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	Program Services			Supporting Services			Total Expenses
	Domestic Violence Program	Sexual Violence Program	Total Program Services	Management and General	Fund-raising	Total Supporting Services	
<b>PERSONNEL</b>							
Salaries	\$ 360,683	\$ 117,676	\$ 478,359	\$ 199,395	\$ 448	\$ 199,843	\$ 678,202
Fringe benefits	110,881	36,176	147,057	61,298	138	61,436	208,493
Total personnel expenses	471,564	153,852	625,416	260,693	586	261,279	886,695
<b>OPERATING EXPENSES</b>							
Office supplies	49,609	8,754	58,363	14,591	-	14,591	72,954
Consultant	18,100	5,716	23,816	-	-	-	23,816
Telephone	16,007	4,255	20,262	1,762	-	1,762	22,024
Maintenance, repairs and equipment rent	16,842	1,872	18,714	-	-	-	18,714
Utilities	10,188	2,873	13,061	1,136	-	1,136	14,197
Insurance	10,246	2,786	13,032	-	-	-	13,032
Professional fees	-	-	-	12,750	-	12,750	12,750
Rent	8,854	2,497	11,351	987	-	987	12,338
Administrative cost	-	-	-	11,421	-	11,421	11,421
Depreciation and amortization	7,547	2,515	10,062	875	-	875	10,937
Subscriptions	7,119	2,373	9,492	-	-	-	9,492
Food	7,010	1,335	8,345	-	-	-	8,345
Relocation fund	8,302	-	8,302	-	-	-	8,302
Housekeeping supplies	7,476	393	7,869	-	-	-	7,869
Fund-raising	-	-	-	-	6,178	6,178	6,178
Travel	4,472	1,261	5,733	-	-	-	5,733
Printing	4,905	799	5,704	-	-	-	5,704
Safe homes - emergency shelter	5,342	-	5,342	-	-	-	5,342
Miscellaneous	65	-	65	4,674	-	4,674	4,739
Postage	1,947	649	2,596	226	-	226	2,822
Children's supplies	1,111	371	1,482	-	-	-	1,482
Advertising	1,112	261	1,373	-	-	-	1,373
Conferences	552	185	737	-	-	-	737
Memberships	-	-	-	703	-	703	703
Interest expense	183	61	244	-	-	-	244
Legal services	45	-	45	-	-	-	45
Total operating expenses	187,034	38,956	225,990	49,125	6,178	55,303	281,293
Total expenses	\$ 658,598	\$ 192,808	\$ 851,406	\$ 309,818	\$ 6,764	\$ 316,582	\$ 1,167,988

See accompanying notes.



**THE WOMEN'S CENTER**  
**STATEMENTS OF FUNCTIONAL EXPENSES - continued**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Program Services			Supporting Services			Total Expenses
	Domestic Violence Program	Sexual Violence Program	Total Program Services	Management and General	Fund-raising	Total Supporting Services	
<b>PERSONNEL</b>							
Salaries	\$ 308,260	\$ 114,014	\$ 422,274	\$ 146,568	\$ 804	\$ 147,372	\$ 569,646
Fringe benefits	112,078	41,453	153,531	53,290	292	53,582	207,113
Total personnel expenses	420,338	155,467	575,805	199,858	1,096	200,954	776,759
<b>OPERATING EXPENSES</b>							
Office supplies	25,053	4,548	29,601	10,400	-	10,400	40,001
Consultant	18,566	5,818	24,384	-	-	-	24,384
Telephone	13,879	3,748	17,627	1,533	-	1,533	19,160
Maintenance, repairs and equipment rent	31,743	3,576	35,319	-	-	-	35,319
Utilities	11,083	3,142	14,225	1,237	-	1,237	15,462
Insurance	10,113	2,604	12,717	-	-	-	12,717
Professional fees	-	-	-	12,500	-	12,500	12,500
Rent	8,823	2,475	11,298	982	-	982	12,280
Administrative cost	-	-	-	11,095	-	11,095	11,095
Depreciation and amortization	8,025	2,675	10,700	930	-	930	11,630
Subscriptions	5,262	1,754	7,016	-	-	-	7,016
Food	8,894	1,632	10,526	-	-	-	10,526
Relocation fund	9,557	-	9,557	-	-	-	9,557
Housekeeping supplies	14,461	35	14,496	-	-	-	14,496
Fund-raising	-	-	-	-	5,064	5,064	5,064
Travel	8,481	2,335	10,816	-	-	-	10,816
Printing	7,637	1,226	8,863	-	-	-	8,863
Safe homes - emergency shelter	2,129	-	2,129	-	-	-	2,129
Miscellaneous	-	-	-	7,210	-	7,210	7,210
Postage	1,236	389	1,625	171	-	171	1,796
Children's supplies	652	217	869	-	-	-	869
Advertising	3,606	832	4,438	-	-	-	4,438
Conferences	125	-	125	-	-	-	125
Memberships	-	-	-	960	-	960	960
Total operating expenses	189,325	37,006	226,331	47,018	5,064	52,082	278,413
Total expenses	\$ 609,663	\$ 192,473	\$ 802,136	\$ 246,876	\$ 6,160	\$ 253,036	\$ 1,055,172

See accompanying notes.

**THE WOMEN'S CENTER**  
STATEMENTS OF CASH FLOWS

	Years ended June 30,	
	2020	2019
<b>OPERATING ACTIVITIES</b>		
Change in net assets	\$(123,174)	\$ (51,198)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation and amortization	10,937	11,630
Reinvestment of certificate of deposit interest	(247)	(215)
(Increase) decrease in:		
Unconditional promise to give, United Way	-	1,310
Accounts receivable	(44,275)	(69,041)
Prepaid expenses	5,001	(5,048)
Increase (decrease) in:		
Accounts payable	6,654	14,865
Accrued interest	244	-
Other payroll withholdings	5,150	5,797
Accrued wages and vacation	19,205	8,036
Deferred revenue	31,889	83,365
Total adjustments	34,558	50,699
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(88,616)</b>	<b>(499)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from PPP Loan	146,749	-
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>146,749</b>	<b>-</b>
<b>NET CHANGE IN CASH</b>	<b>58,133</b>	<b>(499)</b>
Cash, beginning of year	168,110	168,609
Cash, end of year	\$ 226,243	\$ 168,110

See accompanying notes.

**THE WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Entity

The Women's Center (the "Organization") was chartered in 1975 by the Commonwealth of Pennsylvania as a nonprofit corporation for the purpose of providing support services to women, children and non-offending significant others of Columbia and Montour Counties. These services include support and safety to victims of domestic violence and sexual assault; direct intake services; public information and education; systems advocacy; and activities for social change. The Organization's major funding sources are the Pennsylvania Coalitions Against Rape and Domestic Violence (PCAR, PCADV) and the Pennsylvania Commission on Crime and Delinquency (PCCD).

The accounting policies are the principles of accounting and the methods of applying those principles which are utilized in preparing the financial statements. The accounting policies adopted can significantly affect the reported results of the operations. To facilitate an understanding of the information presented in the financial statements, the significant accounting policies followed in the preparation of the accompanying financial statements are summarized as follows:

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Organization accounts for its funds on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned or awarded and expenses are recognized when the liability is incurred.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Income Taxes

The Organization is exempt from federal and state income taxes as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and applicable state regulations. Accordingly, no provision for federal or state income taxes has been recorded in the financial statements. Adjustments, if any, for uncertain tax positions would be recorded as a liability. The Organization would also recognize accruals for interest and penalties related to uncertain tax positions in its interest expense.

The Organization is no longer subject to federal and state income tax examinations by tax authorities for tax years before 2016.

**THE WOMEN'S CENTER**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

Accounts Receivable and Allowance for Doubtful Accounts

Management considers all accounts receivable at June 30, 2020 and 2019, to be fully collectible. If any collection becomes doubtful, an allowance for doubtful accounts will be established. Unpaid balances remaining after the stated payment terms are considered past due. Receivables are considered impaired if full payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. Recoveries of previously charged off accounts are recorded when received.

Promises to Give

Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts. There are no unconditional promises to give at June 30, 2020 and 2019. An allowance for uncollectible promises is provided based on management's evaluation of potential uncollectible promises receivable at year-end.

Net Assets

The Organization reports net assets, revenues, expenses, gains and losses based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net assets without donor restrictions* - Net assets available for use in general operations and not subject to donor-imposed or certain grantor restrictions.

*Net assets with donor restrictions* - Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**THE WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2020 and 2019.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of \$5,000. Lesser amounts are expensed. Purchased property and equipment are carried at cost. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the respective assets. These useful lives are in accordance with applicable Pennsylvania Department of Human Services guidelines.

Donations of property and equipment are recorded as in-kind contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Revenue Recognition

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, contributions and grants received are recorded as with donor restrictions and without donor restrictions on the existence or nature of any donor restrictions. Grant revenue is deemed to be an exchange transaction and is not deemed to be a contribution, since the proceeds thereof are used to pursue objectives of the grantor.

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on personnel time.

**THE WOMEN'S CENTER**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

Advertising Costs

Advertising costs are expensed when incurred. Advertising expense for the years ended June 30, 2020 and 2019 was \$1,373 and \$4,438, respectively.

Change in Accounting Principle

In June 2018, FASB issued Accounting Standards Update (ASU) 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies and improves the scope and the accounting guidance for contributions. The update provides a more robust framework to determine when a transaction should be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance. For contributions received by non-public and other resource recipients, this guidance is effective for fiscal years beginning after December 15, 2018. During the year ended June 30, 2020, the Organization implemented the provisions of ASU 2018-08 applicable to contributions received under a modified perspective basis. Accordingly, there is no effect on net assets in connection with the Organization's implementation of this standard.

Upcoming Pronouncements

In May 2014, the FASB issued ASU 2014-09, *Revenue From Contracts With Customers (Topic 606)*, which provides a robust framework for addressing revenue recognition issues and, upon its effective date, replaces almost all existing revenue recognition guidance. This guidance is effective for fiscal years beginning after December 15, 2019.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in *Topic 840, Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the Statement of Financial Position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The guidance is effective for fiscal years beginning after December 15, 2021.

In September 2020, FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which will require not-for-profit entities to present contributed nonfinancial assets as a separate line item in the Statement of Activities, apart from contributions of cash and other financial assets. Also, this ASU will require disclosure of a disaggregation of the amount of contributed nonfinancial assets by category that depicts the type of contributed nonfinancial assets as well as additional information around valuation and usage of the contributed nonfinancial assets. The amendments in this standard should be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021.

The Organization is currently evaluating the impact of the pending adoption of the new standards referred to above on the financial statements.

**THE WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**NOTE B - CONCENTRATION OF CREDIT RISK - CASH**

The Organization maintains its cash balances in one financial institution. The balances insured by the Federal Deposit Insurance Corporation were up to \$250,000 per institution at June 30, 2020 and 2019. There were no uninsured cash balances at June 30, 2020 and 2019; however, balances could have exceeded this limit throughout the year.

**NOTE C - ACCOUNTS RECEIVABLE**

	2020	2019
PCADV	\$ 165,771	\$ 78,576
PCAR	525	2,426
PCCD	72,965	112,396
Other	-	1,588
	<b>\$ 239,261</b>	<b>\$ 194,986</b>

**NOTE D - CERTIFICATE OF DEPOSIT**

	2020		2019	
	Cost Basis	Market Value	Cost Basis	Market Value
.50% Certificate of deposit - 36 month maturity date of April 3, 2022	<b>\$ 27,611</b>	<b>\$ 27,611</b>	<b>\$ 27,364</b>	<b>\$ 27,364</b>

**NOTE E - PROPERTY AND EQUIPMENT**

Property and equipment at June 30, 2020 and 2019 are comprised of the following:

	2020	2019
Land	\$ 25,000	\$ 25,000
Building and improvements	306,678	306,678
Furniture	48,485	48,485
Equipment	61,162	61,162
Software	1,334	1,334
	442,659	442,659
Less: Accumulated depreciation	(284,561)	(273,624)
	<b>\$ 158,098</b>	<b>\$ 169,035</b>

**THE WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**NOTE F - LINE OF CREDIT**

The Organization maintains two lines of credit with First Columbia Bank and Trust. The first is a \$100,000 unsecured operating line of credit which carries a variable interest rate based upon Wall Street Prime plus 1.50% with an interest rate floor of 4.75%, which matures April 2021. At June 30, 2020 and 2019, the interest rate was 5.75% and 7.00%, respectively. The Organization had no advances outstanding at June 30, 2020 and 2019.

The second is a \$200,000 secured operating line of credit which carries a variable interest rate based upon Wall Street Prime with an interest rate floor of 3.50%, which matures March 2021. It is secured by the Organization's shelter building. At June 30, 2020 and 2019, the interest rate was 4.25% and 5.50%, respectively. The Organization had no advances outstanding at June 30, 2020 and 2019.

**NOTE G - NET ASSETS**

Net assets with donor restrictions at June 30, 2020 and 2019, consisted of contributions made to the Harding Legal Fund, which totaled \$9,072 and \$8,987, respectively.

**NOTE H - DONATED SERVICES AND MATERIALS**

Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization receives significant support from individuals with specialized skills. Values are assigned to these services based on rates commensurate with the type of volunteer services performed. At June 30, 2020 and 2019, \$1,053 and \$1,534 of donated services were reflected as contributions and expenses in the financial statements, respectively. During the fiscal years ended June 30, 2020 and 2019, the Organization received 646 and 1,100 volunteer hours, respectively. Of those hours, 96 and 153, respectively, are recorded in the financial statements.

Also, during fiscal years ended June 30, 2020 and 2019, materials consisting of food, clothing and other program supplies have been received. During fiscal years ended June 30, 2020 and 2019, the Organization received \$9,208 and \$14,253 in donated materials, respectively. A majority of these are passed directly to program beneficiaries. At June 30, 2020 and 2019, \$5,721 and \$6,527 of donated materials were reflected as contributions and expenses in the financial statements, respectively, representing materials directly used by the program.



**THE WOMEN'S CENTER**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020 AND 2019

**NOTE I - THIRD PARTY REIMBURSEMENT ARRANGEMENTS**

The Organization receives substantial support from third party reimbursement arrangements - PCAR, PCADV and PCCD. Under these arrangements, the Organization is reimbursed for its actual costs of providing services. Without these arrangements, the Organization's ability to carry out its program services would be significantly reduced.

For the years ending June 30, 2020 and 2019, 87% and 84% of revenues, respectively, were received from the above third parties noted.

**NOTE J - SIGNIFICANT CONCENTRATIONS OF CREDIT RISK**

As described in Note I, the Organization relies primarily on a few sources for its revenues. At June 30, 2020 and 2019, \$239,261 and \$193,398, respectively, of the Organization's receivables were due from one of these sources. These sources receive their funds from the Pennsylvania Department of Human Services.

**NOTE K - OPERATING LEASE**

The Organization leases office space on a month-to-month basis. At June 30, 2020 and 2019, rent expense was \$12,338 and \$12,280, respectively.

**NOTE L - SUPPLEMENTAL DISCLOSURES - PCAR/PCADV**

Match Requirements

The Organization is required by PCAR and PCADV to raise monies within the community and spend amounts in excess of 20% of each of these contracts. For the year ended June 30, 2020, the Organization spent match monies totaling 38% and 38% of the respective contracts to fulfill their obligations. For the year ended June 30, 2019, the Organization spent match monies totaling 71% and 69% of the respective contracts to fulfill their obligations.

Sexual Assault Expenditures

For the years ended June 30, 2020 and 2019, total sexual assault expenditures for the Organization were \$276,932 and \$252,880, respectively.

Domestic Violence Expenditures

For the years ended June 30, 2020 and 2019, total domestic violence expenditures for the Organization were \$866,581 and \$777,591, respectively.

**THE WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**NOTE L - SUPPLEMENTAL DISCLOSURES - PCAR/PCADV - continued**

Cost Allocation Plan

The Organization utilized a cost allocation plan that complied with the Uniform Guidance, Subpart E of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Interest Income

The Organization did not earn any interest on funds received under third party reimbursement arrangements. Any interest earnings would be required to be spent on contract related expenditures or returned to the third parties.

Federal Awards

The Organization did not expend, on an agency-wide basis, federal financial awards in excess of \$750,000 during the years ending June 30, 2020 and 2019.

**NOTE M - GOVERNMENT GRANT REVENUE**

Total revenue from Government Grants, as reported on the Statements of Activities, consisted of the following for the years ending June 30, 2020 and 2019:

	<u>Years ended June 30,</u>	
	<u>2020</u>	<u>2019</u>
PCADV	\$ 487,796	\$ 460,925
PCAR	152,747	147,610
PCCD	263,914	232,388
CDC Delta Impact	58,028	71,552
Federal Emergency Management Assistance Grant (FEMA)	<u>8,460</u>	<u>3,854</u>
	<u>\$ 970,945</u>	<u>\$ 916,329</u>

As of June 30, 2020, there were deferred revenues of \$115,254 recognized for funds received during the fiscal year that are to be used in fiscal year ending June 30, 2021. These funds mainly consisted of the Organization's CDC Delta Impact grant, as well as other grant funds.

As of June 30, 2019, there were deferred revenues of \$83,365 recognized for funds received during the fiscal year that were to be used in the future. These funds were from the Organization's CDC Delta Impact grant.

**THE WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**NOTE N - LIQUIDITY AND AVAILABILITY**

Management periodically reviews The Organization's liquid asset needs. In addition, as part of its liquidity management, as described in Note F, The Organization also has committed lines of credit in the amount of \$300,000, which it could draw upon in the event of an unanticipated liquidity need.

Financial assets available for general expenditures, without donor and other restrictions limiting their use, within one year of the Statement of Financial Position date comprise the following:

	<u>Years ended June 30,</u>	
	<u>2020</u>	<u>2019</u>
Cash	\$ 226,243	\$ 168,110
Certificate of deposit	27,611	27,364
Accounts receivable	239,261	194,986
Less: donor restricted cash	<u>(9,072)</u>	<u>(8,987)</u>
	<u>\$ 484,043</u>	<u>\$ 381,473</u>

**NOTE O - COVID-19**

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic resulting in federal, state and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders and advisories and quarantining of people who may have been exposed to the virus. After close monitoring and responses and guidance from federal, state and local governments, in an effort to mitigate the spread of COVID-19, effective March 19, 2020, the Organization closed its facilities to the public and significantly limited in-person service provision. The Organization began providing the majority of services via telephone, instituted measures to reduce contact for essential services, sheltered clients via hotel, and instituted remote working where possible. The Organization continues to monitor developments, including government requirements and recommendations at the national, state, and local level to evaluate possible extensions to all or part of such limitations.

The Organization also received funds through the Payroll Protection Program (PPP Loan) to fund payroll, rent, utilities, and interest on mortgages and existing debt, which is a part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) enacted by Congress on March 27, 2020 (See Note P).

As the COVID-19 pandemic is complex and rapidly evolving, the Organization's plans as described above may change. At this point, the Organization cannot reasonably estimate the duration and severity of this pandemic, which could negatively impact results of operations, financial position and cash flows.

**THE WOMEN'S CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020 AND 2019**

**NOTE P - PPP LOAN**

As referenced in Note O, on May 1, 2020 the Organization received a PPP Loan from First Columbia Bank and Trust Co. in the amount of \$146,749. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the US Small Business Administration.

Under the PPP Loan, the Organization may apply for forgiveness of all, or a portion of, the amount due if certain criteria is satisfied. Should full forgiveness not be achieved, the loan balance would convert to a two-year note. Management anticipates the PPP Loan to be fully forgiven.

**NOTE Q - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of the Independent Auditors' Report.

**SUPPLEMENTAL INFORMATION**

## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

Board of Directors  
The Women's Center

We have audited the financial statements of The Women's Center as of, and for the years ended, June 30, 2020 and 2019, and have issued our report thereon dated October 30, 2020, which appears on pages 3 and 4. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The following supplemental schedules are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Stambaugh Ness, Inc.*

York, Pennsylvania  
October 30, 2020

**THE WOMEN'S CENTER**  
**GENERAL FUND ACT 44**  
**PCAR CONTRACT #5410**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

Contract Period: 7/1/19 - 6/30/20

<u>Budget Category</u>	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
<b>Personnel:</b>					
Salaries	\$ 80,018	\$ 80,018	\$ 80,018	\$ -	\$ -
Benefits	27,071	27,071	27,071	-	-
Total personnel	107,089	107,089	107,089	-	-
<b>Operations:</b>					
Consultant fees	412	392	392	20	-
Audit fees	1,667	1,667	1,667	-	-
Office supplies	3,083	3,155	3,155	(72)	-
Printing and duplicating	158	158	158	-	-
Telephone	1,883	1,922	1,922	(39)	-
Postage	300	300	300	-	-
Rent and maintenance of space	1,400	1,400	1,400	-	-
Utilities	1,673	1,584	1,584	89	-
Rent and maintenance of equipment	466	432	432	34	-
Travel	672	654	654	18	-
Education and library	500	550	550	(50)	-
Dues/memberships/subs	150	150	150	-	-
Insurance	1,590	1,590	1,590	-	-
Total operations	13,954	13,954	13,954	-	-
Program totals	<u>\$ 121,043</u>	<u>\$ 121,043</u>	<u>\$ 121,043</u>	<u>\$ -</u>	<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
**SOCIAL SERVICES BLOCK GRANT (TITLE XX)**  
**PCAR CONTRACT #5410**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

Contract Period: 7/1/19 - 6/30/20

<u>Budget Category</u>	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>Allowable Costs Per Audit</u>	
				<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 8,501	\$ 8,501	\$ 8,501	\$ -	\$ -
Benefits	<u>2,893</u>	<u>2,893</u>	<u>2,893</u>	<u>-</u>	<u>-</u>
Total personnel	11,394	11,394	11,394	-	-
Operations:					
Consultant fees	50	51	51	(1)	-
Office supplies	1,219	1,232	1,232	(13)	-
Telephone	477	446	446	31	-
Postage	150	136	136	14	-
Rent and maintenance of space	320	352	352	(32)	-
Utilities	570	542	542	28	-
Rent and maintenance of equipment	45	45	45	-	-
Education/Library	400	439	439	(39)	-
Insurance	<u>225</u>	<u>213</u>	<u>213</u>	<u>12</u>	<u>-</u>
Total operations	<u>3,456</u>	<u>3,456</u>	<u>3,456</u>	<u>-</u>	<u>-</u>
Program totals	<u><u>\$ 14,850</u></u>	<u><u>\$ 14,850</u></u>	<u><u>\$ 14,850</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See auditors' report on supplemental information.



**THE WOMEN'S CENTER**  
**SEXUAL ASSAULT SERVICES PROGRAM (SASP)**  
**PCAR CONTRACT #5410**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

Contract Period 8/1/18 to 7/31/19

<u>Budget Category</u>	<u>Approved Budget</u>	<u>8/1/18-6/30/19 Reported Costs</u>	<u>7/1/19-7/31/19 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
				<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:						
Salaries	\$ 5,050	\$ 4,629	\$ 421	\$ 5,050	\$ -	\$ -
Benefits	1,536	1,483	53	1,536	-	-
Program totals	<u>\$ 6,586</u>	<u>\$ 6,112</u>	<u>\$ 474</u>	<u>\$ 6,586</u>	<u>\$ -</u>	<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
**SEXUAL ASSAULT SERVICES PROGRAM (SASP)**  
**PCAR CONTRACT #5410**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

Contract Period 8/1/19 to 7/31/20

<u>Budget Category</u>	<u>Approved Budget</u>	<u>8/1/19-6/30/20 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 4,800	\$ 4,800	\$4,800	\$ -	\$ -
Benefits	1,499	1,496	1,496	3	-
Total personnel	6,299	6,296	6,296	3	-
Operations:					
Consultant fees	75	75	75	-	-
Office supplies	108	108	108	-	-
Printing and duplicating	26	20	20	6	-
Telephone	107	110	110	(3)	-
Rent and maintenance of space	90	90	90	-	-
Utilities	102	102	102	-	-
Insurance	76	76	76	-	-
Total operations	584	581	581	3	-
Program totals	<u>\$ 6,883</u>	<u>\$ 6,877</u>	<u>\$6,877</u>	<u>\$ 6</u>	<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
**PREVENTATIVE HEALTH AND HEALTH SERVICES BLOCK GRANT**  
**PCAR CONTRACT #5410**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

Contract Period 10/1/18 to 9/30/19

<u>Budget Category</u>	Approved Budget	10/1/18-6/30/19 Reported Costs	7/1/19-9/30/19 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
Personnel:						
Salaries	\$ 2,400	\$ 1,800	\$ 600	\$ 2,400	\$ -	\$ -
Benefits	774	581	193	774	-	-
Total personnel	3,174	2,381	793	3,174	-	-
Operations:						
Telephone	100	75	25	100	-	-
Utilities	99	74	25	99	-	-
Total operations	199	149	50	199	-	-
Program totals	<u>\$ 3,373</u>	<u>\$ 2,530</u>	<u>\$ 843</u>	<u>\$ 3,373</u>	<u>\$ -</u>	<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
**PREVENTATIVE HEALTH AND HEALTH SERVICES BLOCK GRANT**  
**PCAR CONTRACT #5410**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

Contract Period 10/1/19 to 9/30/20

<u>Budget Category</u>	<u>Approved Budget</u>	<u>10/1/19-6/30/20 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 2,400	\$ 1,800	\$ 1,800	\$ 600	\$ -
Benefits	808	606	606	202	-
Total personnel	3,208	2,406	2,406	802	-
Operations:					
Telephone	60	45	45	15	-
Utilities	60	45	45	15	-
Insurance	45	34	34	11	-
Total operations	165	124	124	41	-
Program totals	<u>\$ 3,373</u>	<u>\$ 2,530</u>	<u>\$ 2,530</u>	<u>\$ 843</u>	<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
**RAPE PREVENTION & EDUCATION**  
**PCAR CONTRACT #5410**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

Contract Period 2/1/19 to 1/31/20

<u>Budget Category</u>	Approved Budget	2/1/19-6/30/19 Reported Costs	7/1/19-1/31/20 Reported Costs	Allowable Costs Per Audit		
				Contract Total	(Over) Under Budget	Questioned Costs
Personnel:						
Salaries	\$ 7,367	\$ 3,070	\$ 4,297	\$ 7,367	\$ -	\$ -
Benefits	2,474	1,031	1,443	2,474	-	-
Total personnel	9,841	4,101	5,740	9,841	-	-
Operations:						
Office supplies	120	71	61	132	(12)	-
Telephone	120	50	82	132	(12)	-
Rent and maintenance of space	108	45	74	119	(11)	-
Utilities	108	55	63	118	(10)	-
Travel	151	32	68	100	51	-
Insurance	60	25	41	66	(6)	-
Total operations	667	278	389	667	-	-
Program totals	<u>\$ 10,508</u>	<u>\$ 4,379</u>	<u>\$ 6,129</u>	<u>\$ 10,508</u>	<u>\$ -</u>	<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
**SCHEDULE OF REVENUES**  
**PCAR CONTRACT #5410**  
**YEAR ENDED JUNE 30, 2020**

Received During:		
July		\$ -
August		-
September		42,228
October		12,551
November		13,018
December		12,063
January		779
February		25,825
March		15,201
April		339
May		29,382
June		<u>836</u>
		152,222
Receivable at June 30:		
June		<u>525</u>
	Total	<u><u>\$ 152,747</u></u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
PCAR CONTRACT #5410  
COMBINED SCHEDULE OF BUDGETED, REPORTED, AND  
ALLOWABLE COSTS WITH FUNDING RECONCILIATION  
YEAR ENDED JUNE 30, 2020

Budget Category	Approved Budget	7/1/18-6/30/19 Reported Costs	7/1/19-6/30/20 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>ACT 44</b>						
Personnel	\$ 107,089	\$ -	\$ 107,089	\$ 107,089	\$ -	\$ -
Operations	13,954	-	13,954	13,954	-	-
<b>TITLE XX</b>						
Personnel	11,394	-	11,394	11,394	-	-
Operations	3,456	-	3,456	3,456	-	-
<b>SASP</b>						
Personnel	6,586	6,112	474	6,586	-	-
<b>SASP</b>						
Personnel	6,299	-	6,296	6,296	3	-
Operations	584	-	581	581	3	-
<b>PHHSBG</b>						
Personnel	3,174	2,381	793	3,174	-	-
Operations	199	149	50	199	-	-
<b>PHHSBG</b>						
Personnel	3,208	-	2,406	2,406	802	-
Operations	165	-	124	124	41	-
<b>RP&amp;E</b>						
Personnel	9,841	4,101	5,740	9,841	-	-
Operations	667	278	389	667	-	-
	<u>\$ 166,616</u>	<u>\$ 13,021</u>	<u>\$ 152,746</u>	<u>\$ 165,767</u>	<u>\$ 849</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2020	\$ 152,222	
Approved contract receivable at June 30, 2020	525	
	<u>152,747</u>	\$ 152,747

Allowable costs:

Allowable costs	152,746	
Questioned costs	<u>-</u>	<u>152,746</u>

Due to (from) PCAR \$ 1

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
**TITLE XX**  
**PCADV CONTRACT #6049-2019**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

<u>Budget Category</u>	Approved Budget	7/1/19-6/30/20 Reported Costs	Allowable Costs Per Audit		Questioned Costs
			Total	(Over) Under Budget	
Personnel:					
Salaries	\$ 14,343	\$ 14,343	\$ 14,343	\$ -	\$ -
Benefits	4,574	4,574	4,574	-	-
Total personnel	18,917	18,917	18,917	-	-
Operations:					
Communication	489	485	485	4	-
Insurance	300	270	270	30	-
Maintenance	247	253	253	(6)	-
Professional fees	519	519	519	-	-
Rent	315	315	315	-	-
Supplies	2,360	2,360	2,360	-	-
Utilities	409	437	437	(28)	-
Total operations	4,639	4,639	4,639	-	-
Program totals	<u>\$ 23,556</u>	<u>\$ 23,556</u>	<u>\$ 23,556</u>	<u>\$ -</u>	<u>\$ -</u>

See auditors' report on supplemental information.



**THE WOMEN'S CENTER**  
**ACT 44**  
**PCADV CONTRACT #6049-2019**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

<u>Budget Category</u>	Approved Budget	7/1/19-6/30/20 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 156,310	\$ 156,310	\$ 156,310	\$ -	\$ -
Benefits	49,855	49,855	49,855	-	-
Total personnel	206,165	206,165	206,165	-	-
Operations:					
Advertising	1,000	209	209	791	-
Communications	8,266	7,441	7,441	825	-
Equipment maintenance	1,732	1,703	1,703	29	-
Food	4,000	4,223	4,223	(223)	-
Insurance	5,823	5,686	5,686	137	-
Library	4,076	4,178	4,178	(102)	-
Maintenance	6,566	6,764	6,764	(198)	-
Memberships	500	468	468	32	-
Postage	950	855	855	95	-
Printing	3,760	3,385	3,385	375	-
Professional fees	5,207	5,028	5,028	179	-
Rent	4,285	4,285	4,285	-	-
Safe homes	5,100	5,343	5,343	(243)	-
Staff development	250	244	244	6	-
Supplies	36,414	38,606	38,606	(2,192)	-
Travel	1,524	1,523	1,523	1	-
Utilities	5,445	4,957	4,957	488	-
Total operations	94,898	94,898	94,898	-	-
Program totals	<u>\$ 301,063</u>	<u>\$ 301,063</u>	<u>\$ 301,063</u>	<u>\$ -</u>	<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
 FVPS  
 PCADV CONTRACT #6049-2019  
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS  
 YEAR ENDED JUNE 30, 2020

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/19-6/30/20 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$44,094	\$ 44,094	\$ 44,094	\$ -	\$ -
Benefits	13,446	13,446	13,446	-	-
Total personnel	57,540	57,540	57,540	-	-
Operations:					
Advertising	275	276	276	(1)	-
Communications	1,396	1,380	1,380	16	-
Equipment maintenance	214	200	200	14	-
Insurance	696	633	633	63	-
Education and library	962	1,058	1,058	(96)	-
Maintenance	798	824	824	(26)	-
Postage	218	200	200	18	-
Printing	600	541	541	59	-
Professional fees	1,307	1,331	1,331	(24)	-
Rent	961	961	961	-	-
Supplies	5,990	5,946	5,946	44	-
Travel	122	122	122	-	-
Utilities	1,127	1,194	1,194	(67)	-
Total operations	14,666	14,666	14,666	-	-
Program totals	<u>\$72,206</u>	<u>\$ 72,206</u>	<u>\$ 72,206</u>	<u>\$ -</u>	<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
SSBG RELOCATION FUNDS  
PCADV CONTRACT #6049-2019  
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS  
YEAR ENDED JUNE 30, 2020

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/19-6/30/20 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Operations:					
Relocation expenses	<u>\$ 8,138</u>	<u>\$ 8,138</u>	<u>\$ 8,138</u>	<u>\$ -</u>	<u>\$ -</u>
Program totals	<u>\$ 8,138</u>	<u>\$ 8,138</u>	<u>\$ 8,138</u>	<u>\$ -</u>	<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
**ACT 222**  
**PCADV CONTRACT #6049-2019**  
**SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**  
**YEAR ENDED JUNE 30, 2020**

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/19-6/30/20 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 7,926	\$ 7,926	\$ 7,926	\$ -	\$ -
Benefits	2,491	2,491	2,491	-	-
Total personnel	10,417	10,417	10,417	-	-
Operations:					
Communication	288	285	285	3	-
Insurance	157	143	143	14	-
Professional fees	258	258	258	-	-
Rent	182	182	182	-	-
Supplies	1,637	1,640	1,640	(3)	-
Utilities	228	242	242	(14)	-
Total operations	2,750	2,750	2,750	-	-
Program totals	\$ 13,167	\$ 13,167	\$ 13,167	\$ -	\$ -

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
SSBG/MEDICAL ADVOCACY  
PCADV CONTRACT #6049-2019  
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS  
YEAR ENDED JUNE 30, 2020

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/19-6/30/20 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		<u>Questioned Costs</u>
			<u>Total</u>	<u>(Over) Under Budget</u>	
Personnel:					
Salaries	\$ 29,703	\$ 29,703	\$ 29,703	\$ -	\$ -
Benefits	8,592	8,592	8,592	-	-
Total personnel	38,295	38,295	38,295	-	-
Operations:					
Communications	1,200	1,199	1,199	1	-
Equipment maintenance	162	162	162	-	-
Insurance	710	661	661	49	-
Library	400	440	440	(40)	-
Maintenance	413	433	433	(20)	-
Postage	130	130	130	-	-
Printing	500	500	500	-	-
Professional fees	963	963	963	-	-
Rent	661	661	661	-	-
Supplies	10,669	10,628	10,628	41	-
Travel	320	319	319	1	-
Utilities	488	520	520	(32)	-
Total operations	16,616	16,616	16,616	-	-
Program totals	\$ 54,911	\$ 54,911	\$ 54,911	\$ -	\$ -

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
PCADV CONTRACT #6049-2019  
COMBINED SCHEDULE OF BUDGETED, REPORTED AND  
ALLOWABLE COSTS WITH FUNDING RECONCILIATION  
YEAR ENDED JUNE 30, 2020

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/19-6/30/20 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
<b>TITLE XX</b>					
Personnel	\$ 18,917	\$ 18,917	\$ 18,917	\$ -	\$ -
Operations	4,639	4,639	4,639	-	-
<b>ACT 44</b>					
Personnel	206,165	206,165	206,165	-	-
Operations	94,898	94,898	94,898	-	-
<b>FVPS</b>					
Personnel	57,540	57,540	57,540	-	-
Operations	14,666	14,666	14,666	-	-
<b>SSBG/BLOCK GRANT</b>					
Relocation expenses	8,138	8,138	8,138	-	-
<b>ACT 222</b>					
Personnel	10,417	10,417	10,417	-	-
Operations	2,750	2,750	2,750	-	-
<b>MEDICAL ADVOCACY</b>					
Personnel	38,295	38,295	38,295	-	-
Operations	16,616	16,616	16,616	-	-
	<u>\$ 473,041</u>	<u>\$ 473,041</u>	<u>\$ 473,041</u>	<u>\$ -</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2020	\$ 321,943	
Approved contract receivable at June 30, 2020	<u>151,098</u>	\$ 473,041

Allowable costs:

Allowable costs	473,041	
Questioned costs	<u>-</u>	<u>473,041</u>
Due to (from) PCADV		<u>\$ -</u>

See auditors' report on supplemental information.

**THE WOMEN'S CENTER**  
**SCHEDULE OF REVENUES**  
**PCADV CONTRACT #6049-2019**  
**YEAR ENDED JUNE 30, 2020**

Received During:		
July		\$ -
August		-
September		78,272
October		39,136
November		39,136
December		-
January		40,088
February		22,946
March		-
April		36,290
May		34,675
June		<u>31,400</u>
		321,943
Receivable at June 30:		
June		<u>151,098</u>
	Total	<u><u>\$ 473,041</u></u>

See auditors' report on supplemental information.

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

Board of Directors  
The Women's Center

We have audited, 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, audit guidelines issued by the Pennsylvania Department of Public Welfare, and guidelines issued by the Pennsylvania Coalitions Against Rape and Domestic Violence, the financial statements of The Women's Center, which comprise the Statement of Financial Position as of June 30, 2020, and the related Statements of Activities, Functional Expenses and Cash Flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 30, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered The Women's Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Women's Center's internal control. Accordingly, we do not express an opinion on the effectiveness of The Women's Center's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether The Women's Center's financial statements are free from 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*.

**Purpose of This Report**

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

*Stambaugh Ness, Inc.*

York, Pennsylvania  
October 30, 2020

**THE WOMEN'S CENTER**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2020**

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unmodified opinion on the financial statements and supplementary schedule of expenditures of The Women's Center.
2. There were no instances of material weakness in internal control over financial reporting.
3. There was no instance of noncompliance material to the financial statements of The Women's Center disclosed during the audit.

**FINDINGS - FINANCIAL STATEMENT AUDIT**

None

**FINDINGS AND QUESTIONED COSTS**

None