

THE WOMEN'S CENTER
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
JUNE 30, 2019 AND 2018

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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, 2019 and 2018, 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, 2019 and 2018, 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 31, 2019 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 31, 2019

THE WOMEN'S CENTER
STATEMENTS OF FINANCIAL POSITION

	June 30,	
	2019	2018
ASSETS		
Cash	\$ 168,110	\$ 168,609
Certificate of deposit	27,364	27,149
Unconditional promise to give, United Way	-	1,310
Accounts receivable	194,986	125,945
Prepaid expenses	32,418	27,370
Property and equipment, net	169,035	180,665
Total assets	\$ 591,913	\$ 531,048
LIABILITIES		
Accounts payable	\$ 68,060	\$ 53,195
Other payroll withholdings	22,385	16,588
Accrued wages	29,236	25,372
Accrued vacation	17,610	13,438
Deferred revenue	83,365	-
Total liabilities	220,656	108,593
NET ASSETS		
Without donor restrictions	362,270	412,302
With donor restrictions:		
Purpose restricted	8,987	8,843
Time restricted	-	1,310
Total with donor restrictions	8,987	10,153
Total net assets	371,257	422,455
Total liabilities and net assets	\$ 591,913	\$ 531,048

See accompanying notes.

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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
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	<u>1,349</u>	<u>(1,349)</u>	<u>-</u>
Total revenues	1,005,138	(1,164)	1,003,974
Expenses:			
Program services	802,163	-	802,163
Management and general	246,849	-	246,849
Fund-raising	<u>6,160</u>	<u>-</u>	<u>6,160</u>
Total expenses	<u>1,055,172</u>	<u>-</u>	<u>1,055,172</u>
Total change in net assets	(50,034)	(1,164)	(51,198)
NET ASSETS AT BEGINNING OF YEAR	<u>412,304</u>	<u>10,151</u>	<u>422,455</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 362,270</u></u>	<u><u>\$ 8,987</u></u>	<u><u>\$ 371,257</u></u>

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF ACTIVITIES - continued
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues:			
Government grants	\$ 830,019	\$ -	\$ 830,019
Other grants	-	34,960	34,960
Miscellaneous contracts	1,000	-	1,000
Contributions	20,906	344	21,250
In-kind contributions	12,296	-	12,296
Fund-raising	8,348	-	8,348
Interest income	1,376	-	1,376
Miscellaneous	980	-	980
Net assets released from restrictions	<u>43,294</u>	<u>(43,294)</u>	<u>-</u>
 Total revenues	 918,219	 (7,990)	 910,229
Expenses:			
Program services	725,471	-	725,471
Management and general	199,217	-	199,217
Fund-raising	<u>4,477</u>	<u>-</u>	<u>4,477</u>
 Total expenses	 <u>929,165</u>	 <u>-</u>	 <u>929,165</u>
 Total change in net assets	 (10,946)	 (7,990)	 (18,936)
 NET ASSETS AT BEGINNING OF YEAR	 <u>423,248</u>	 <u>18,143</u>	 <u>441,391</u>
 NET ASSETS AT END OF YEAR	 <u>\$ 412,302</u>	 <u>\$ 10,153</u>	 <u>\$ 422,455</u>

See accompanying notes.

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

	<u>Program Services</u>			<u>Supporting Services</u>			<u>Total Expenses</u>
	<u>Domestic Violence Program</u>	<u>Sexual Violence Program</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fund-raising</u>	<u>Total Supporting Services</u>	
PERSONNEL							
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
OPERATING EXPENSES							
Office supplies	25,053	4,548	29,601	10,400	-	10,400	40,001
Maintenance, repairs and equipment rent	31,743	3,576	35,319	-	-	-	35,319
Consultant	18,566	5,818	24,384	-	-	-	24,384
Telephone	13,879	3,748	17,627	1,533	-	1,533	19,160
Utilities	11,083	3,142	14,225	1,237	-	1,237	15,462
Housekeeping supplies	14,461	35	14,496	-	-	-	14,496
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
Depreciation and amortization	8,025	2,675	10,700	930	-	930	11,630
Administrative cost	-	-	-	11,095	-	11,095	11,095
Travel	8,481	2,335	10,816	-	-	-	10,816
Food	8,894	1,632	10,526	-	-	-	10,526
Relocation fund	9,557	-	9,557	-	-	-	9,557
Printing	7,637	1,226	8,863	-	-	-	8,863
Miscellaneous	-	-	-	7,210	-	7,210	7,210
Subscriptions	5,262	1,754	7,016	-	-	-	7,016
Fund-raising	-	-	-	-	5,064	5,064	5,064
Advertising	3,606	832	4,438	-	-	-	4,438
Safe homes - emergency shelter	2,129	-	2,129	-	-	-	2,129
Postage	1,236	389	1,652	144	-	144	1,796
Memberships	-	-	-	960	-	960	960
Children's supplies	652	217	869	-	-	-	869
Conferences	125	-	125	-	-	-	125
Total operating expenses	189,325	37,006	226,358	46,991	5,064	52,055	278,413
Total expenses	\$609,663	\$192,473	\$802,163	\$ 246,849	\$6,160	\$253,009	\$1,055,172

See accompanying notes.

THE WOMEN'S CENTER
 STATEMENTS OF FUNCTIONAL EXPENSES - continued
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Program Services</u>			<u>Supporting Services</u>			<u>Total Expenses</u>
	<u>Domestic Violence Program</u>	<u>Sexual Violence Program</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fund-raising</u>	<u>Total Supporting Services</u>	
PERSONNEL							
Salaries	\$ 270,309	\$ 99,977	\$ 370,286	\$ 114,546	\$ 704	\$ 115,250	\$ 485,536
Fringe benefits	97,066	35,901	132,967	41,129	253	41,382	174,349
Total personnel expenses	367,375	135,878	503,253	155,675	957	156,632	659,885
OPERATING EXPENSES							
Office supplies	21,035	4,208	25,243	7,972	-	7,972	33,215
Maintenance, repairs and equipment rent	23,292	4,461	27,753	-	-	-	27,753
Consultant	17,892	6,230	24,122	-	-	-	24,122
Telephone	14,734	2,763	17,497	1,521	-	1,521	19,018
Utilities	12,267	3,478	15,745	1,369	-	1,369	17,114
Housekeeping supplies	7,351	75	7,426	-	-	-	7,426
Insurance	10,234	2,946	13,180	-	-	-	13,180
Professional fees	-	-	-	12,000	-	12,000	12,000
Rent	9,378	1,828	11,206	974	-	974	12,180
Depreciation and amortization	7,610	2,536	10,146	882	-	882	11,028
Administrative cost	-	-	-	11,118	-	11,118	11,118
Travel	6,983	2,422	9,405	-	-	-	9,405
Food	9,849	1,898	11,747	-	-	-	11,747
Relocation fund	10,138	-	10,138	-	-	-	10,138
Printing	7,063	2,053	9,116	-	-	-	9,116
Miscellaneous	1,139	-	1,139	6,659	-	6,659	7,798
Subscriptions	5,871	3,898	9,769	-	-	-	9,769
Fund-raising	-	-	-	-	3,520	3,520	3,520
Advertising	5,199	2,033	7,232	-	-	-	7,232
Safe homes - emergency shelter	6,249	-	6,249	-	-	-	6,249
Postage	2,451	774	3,225	280	-	280	3,505
Memberships	-	-	-	767	-	767	767
Children's supplies	1,136	379	1,515	-	-	-	1,515
Conferences	267	57	324	-	-	-	324
Legal services	41	-	41	-	-	-	41
Total operating expenses	180,179	42,039	222,218	43,542	3,520	47,062	269,280
Total expenses	<u>\$ 547,554</u>	<u>\$ 177,917</u>	<u>\$ 725,471</u>	<u>\$ 199,217</u>	<u>\$ 4,477</u>	<u>\$ 203,694</u>	<u>\$ 929,165</u>

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF CASH FLOWS

	Years ended June 30,	
	2019	2018
OPERATING ACTIVITIES		
Change in net assets	\$ (51,198)	\$ (18,936)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation and amortization	11,630	11,028
(Increase) decrease in:		
Unconditional promise to give, United Way	1,310	3,203
Accounts receivable	(69,041)	76,189
Prepaid expenses	(5,048)	(831)
Increase (decrease) in:		
Accounts payable	14,865	(25,811)
Other payroll withholdings	5,797	6,934
Accrued wages and vacation	8,036	5,931
Deferred revenue	83,365	-
	50,914	76,643
Total adjustments		
	(284)	57,707
NET CASH FROM OPERATING ACTIVITIES		
INVESTING ACTIVITIES		
Capital expenditures	-	(57,517)
Increase in certificate of deposit	(215)	(199)
	(215)	(57,716)
NET CASH FROM INVESTING ACTIVITIES		
	(499)	(9)
NET CHANGE IN CASH		
Cash, beginning of year	168,609	168,618
Cash, end of year	\$ 168,110	\$ 168,609

See accompanying notes.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

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 2015.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued_

Accounts Receivable and Allowance for Doubtful Accounts

Management considers all accounts receivable at June 30, 2019 and 2018, 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 long-term unconditional promises to give at year-end. An allowance for uncollectible promises is provided based on management's evaluation of potential uncollectible promises receivable at year-end. There was no allowance considered necessary 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, 2019 AND 2018

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, 2019 and 2018.

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 unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted 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 temporarily restricted net assets to unrestricted net assets at that time.

Revenue Recognition

In accordance with 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, 2019 AND 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Advertising Costs

Advertising costs are expensed when incurred. Advertising expense for the years ended June 30, 2019 and 2018 was \$4,438 and \$7,232, respectively.

Change in Accounting Principle

On August 18, 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statement for Not-for-Profit Entities*. The update addresses the complexity and understandability of net assets classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment returns. The Women's Center has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly. The ASU has been applied retrospectively to all periods presented. The implementation had no impact on previously reported net assets.

Upcoming Pronouncements

In May 2014, the Financial Accounting Standards Board (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, 2018.

In February 2016, the Financial Accounting Standards Board (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, 2020.

In June 2018, FASB issued 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, or fiscal years beginning after June 15, 2018 for public business entities. For contributions made by non-public and other resource recipients, this guidance is effective for fiscal years beginning after December 15, 2019, or fiscal years beginning after December 15, 2018 for public business entities.

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, 2019 AND 2018

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, 2019 and 2018. There were no uninsured cash balance at June 30, 2019 and 2018, respectively, however, balances could have exceeded this limit throughout the year.

NOTE C - ACCOUNTS RECEIVABLE

	<u>2019</u>	<u>2018</u>
PCADV	\$ 78,576	\$ 41,221
PCAR	2,426	6,620
PCCD	112,396	71,329
Other	<u>1,588</u>	<u>6,775</u>
	<u>\$194,986</u>	<u>\$125,945</u>

NOTE D - CERTIFICATE OF DEPOSIT

	<u>2019</u>		<u>2018</u>	
	<u>Cost Basis</u>	<u>Market Value</u>	<u>Cost Basis</u>	<u>Market Value</u>
.90% Certificate of deposit - 36 month maturity date of April 3, 2022	<u>\$ 27,364</u>	<u>\$ 27,364</u>	<u>\$27,149</u>	<u>\$ 27,149</u>

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2019 and 2018 are comprised of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 25,000	\$ 25,000
Building and improvements	306,678	306,678
Furniture	48,485	48,485
Equipment	61,162	61,162
Software	<u>1,334</u>	<u>1,334</u>
	442,659	442,659
Less: Accumulated depreciation	<u>273,624</u>	<u>261,994</u>
	<u>\$169,035</u>	<u>\$180,665</u>

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

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 2022. At June 30, 2019 and 2018, the interest rate was 7.00% and 6.50%, respectively. The Organization had no advances outstanding at June 30, 2019 and 2018.

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 2022. At June 30, 2019 and 2018, the interest rate was 5.50% and 5.00%, respectively. The Organization had no advances outstanding at June 30, 2019 and 2018.

NOTE G - NET ASSETS

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

Net assets with donor restrictions at June 30, 2018, consisted of United Way promises to give and donations made to the Harding Legal Fund, which totaled \$10,153.

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, 2019 and 2018, \$1,534 and \$4,704 of donated services were reflected as contributions and expenses in the financial statements, respectively. During the fiscal years ended June 30, 2019 and 2018, the Organization received 1,100 and 2,226 volunteer hours, respectively. Of those hours, 153 and 495, respectively, are recorded in the financial statements.

Also, during 2019 and 2018, materials consisting of food, clothing and other program supplies have been received. During fiscal years ended June 30, 2019 and 2018, the Organization received \$14,253 and \$16,818 in donated materials, respectively. A majority of these are passed directly to program beneficiaries. At June 30, 2019 and 2018, \$6,527 and \$7,592 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, 2019 AND 2018

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, 2019 and 2018, 84% and 89% 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, 2019 and 2018, \$193,398 and \$119,170, 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, 2019 and 2018, rent expense was \$12,280 and \$12,180, 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, 2019, the Organization spent match monies totaling 71% and 69% of the respective contracts to fulfill their obligations. For the year ended June 30, 2018, the Organization spent match monies totaling 45% and 46% of the respective contracts to fulfill their obligations.

Sexual Assault Expenditures

For the years ended June 30, 2019 and 2018, total sexual assault expenditures for the Organization were \$252,880 and \$219,384, respectively.

Domestic Violence Expenditures

For the years ended June 30, 2019 and 2018, total domestic violence expenditures for the Organization were \$777,591 and \$682,929, respectively.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

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, 2019 and 2018.

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, 2019 and 2018:

	<u>Years ended June 30,</u>	
	<u>2019</u>	<u>2018</u>
PCADV	\$ 460,925	\$ 462,205
PCAR	147,610	146,872
PCCD	232,388	212,704
CDC Delta Impact	71,552	5,082
Federal Emergency Management Assistance Grant (FEMA)	<u>3,854</u>	<u>3,156</u>
	<u>\$ 916,329</u>	<u>\$ 830,019</u>

An additional \$80,000 was received from the CDC Delta Impact grant during the year ended June 30, 2019; however, these funds will be used for services that will be provided in the June 30, 2020 fiscal year. This amount, in addition to \$3,365 previously received (\$83,365 total), is included on the Statement of Financial Position as deferred revenue.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE N - LIQUIDITY AND AVAILABILITY

The Organization has \$354,109 of financial assets available within one year of the Statement of Financial Position date. 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 expenditure, without donor and other restrictions limiting their use, within one year of the statement of financial position date comprise the following:

Cash	\$168,110
Accounts receivable	194,986
Less: restricted by donor with purpose and time restrictions	<u>(8,987)</u>
Total available for general expenditures	<u>\$354,109</u>

NOTE O - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the Independent Auditors' Report, the date the financial statements were available to be issued.

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, 2019 and 2018, and have issued our report thereon dated October 31, 2019, 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 31, 2019

THE WOMEN'S CENTER
GENERAL FUND ACT 44
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2019

Contract Period: 7/1/18 - 6/30/19

<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>
Personnel:					
Salaries	\$ 73,040	\$ 73,040	\$ 73,040	\$ -	\$ -
Benefits	25,607	25,607	25,607	-	-
Total personnel	98,647	98,647	98,647	-	-
Operations:					
Consultant fees	582	602	602	(20)	-
Audit fees	1,178	1,178	1,178	-	-
Office supplies	2,218	2,393	2,393	(175)	-
Printing and duplicating	600	600	600	-	-
Telephone	1,830	1,768	1,768	62	-
Postage	250	236	236	14	-
Rent and maintenance of space	1,500	1,532	1,532	(32)	-
Utilities	1,801	1,721	1,721	80	-
Rent and maintenance of equipment	540	528	528	12	-
Travel	800	756	756	44	-
PR/advertising	215	215	215	-	-
Education and library	600	605	605	(5)	-
Dues/memberships/subs	200	180	180	20	-
Insurance	1,666	1,666	1,666	-	-
Total operations	13,980	13,980	13,980	-	-
Program totals	<u>\$ 112,627</u>	<u>\$ 112,627</u>	<u>\$ 112,627</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' 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, 2019

Contract Period: 7/1/18 - 6/30/19

<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>
Personnel:					
Salaries	\$ 8,350	\$ 8,350	\$ 8,350	\$ -	\$ -
Benefits	<u>3,047</u>	<u>3,047</u>	<u>3,047</u>	<u>-</u>	<u>-</u>
Total personnel	11,397	11,397	11,397	-	-
Operations:					
Consultant fees	55	56	56	(1)	-
Office supplies	611	672	672	(61)	-
Telephone	572	578	578	(6)	-
Postage	50	50	50	-	-
Rent and maintenance of space	720	720	720	-	-
Utilities	688	620	620	68	-
Rent and maintenance of equipment	45	45	45	-	-
Insurance	<u>212</u>	<u>212</u>	<u>212</u>	<u>-</u>	<u>-</u>
Total operations	<u>2,953</u>	<u>2,953</u>	<u>2,953</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 14,350</u>	<u>\$ 14,350</u>	<u>\$ 14,350</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' 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, 2019

Contract Period: 8/1/17 - 7/31/18

<u>Budget Category</u>	<u>Approved Budget</u>	<u>8/1/17 - 6/30/18 Reported Costs</u>	<u>7/1/18 - 7/31/18 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	\$ 4,538	\$ 512	\$ 5,050	\$ -	\$ -
Benefits	1,536	1,408	128	1,536	-	-
Program totals	<u>\$ 6,586</u>	<u>\$ 5,946</u>	<u>\$ 640</u>	<u>\$ 6,586</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' 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, 2019

Contract Period: 8/1/18 - 7/31/19

<u>Budget Category</u>	<u>Approved Budget</u>	<u>8/1/18 - 6/30/19 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	\$4,629	\$ 421	\$ -
Benefits	<u>1,536</u>	<u>1,483</u>	<u>1,483</u>	<u>53</u>	<u>-</u>
Program totals	<u>\$ 6,586</u>	<u>\$ 6,112</u>	<u>\$6,112</u>	<u>\$ 474</u>	<u>\$ -</u>

See accountants' 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, 2019

Contract Period: 10/1/17 - 9/30/18

<u>Budget Category</u>	<u>Approved Budget</u>	<u>10/1/17-6/30/18 Reported Costs</u>	<u>7/1/18-9/30/18 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	\$ 600	\$ 2,400	\$ -	\$ -
Benefits	750	563	187	750	-	-
Total personnel	3,150	2,363	787	3,150	-	-
Operations:						
Telephone	112	84	28	112	-	-
Utilities	111	83	28	111	-	-
Total operations	223	167	56	223	-	-
Program totals	<u>\$ 3,373</u>	<u>\$ 2,530</u>	<u>\$ 843</u>	<u>\$ 3,373</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' 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, 2019

Contract Period: 10/1/18 - 9/30/19

<u>Budget Category</u>	<u>Approved Budget</u>	<u>10/1/18-6/30/19 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	774	581	581	193	-
Total personnel	3,174	2,381	2,381	793	-
Operations:					
Telephone	100	75	75	25	-
Utilities	99	74	74	25	-
Total operations	199	149	149	50	-
Program totals	<u>\$ 3,373</u>	<u>\$ 2,530</u>	<u>\$ 2,530</u>	<u>\$ 843</u>	<u>\$ -</u>

See accountants' 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, 2019

Contract Period: 2/1/18 - 1/31/19

<u>Budget Category</u>	Approved Budget	2/1/18- 6/30/18 Reported Costs	7/1/18 - 1/31/19 Reported Costs	Allowable Costs Per Audit		
				Contract Total	(Over) Under Budget	Questioned Costs
Personnel:						
Salaries	\$ 6,609	\$ 2,754	\$ 4,127	\$ 6,881	\$ (272)	\$ -
Benefits	2,177	907	1,485	2,392	(215)	-
Total personnel	8,786	3,661	5,612	9,273	(487)	-
Operations:						
Office supplies	360	150	83	233	127	-
Telephone	300	125	154	279	21	-
Postage	192	80	4	84	108	-
Rent and maintenance of space	360	150	212	362	(2)	-
Utilities	360	150	43	193	167	-
Travel	150	63	21	84	66	-
Total operations	1,722	718	517	1,235	487	-
Program totals	<u>\$ 10,508</u>	<u>\$ 4,379</u>	<u>\$ 6,129</u>	<u>\$ 10,508</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' 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, 2019

Contract Period: 2/1/19 - 1/31/20

<u>Budget Category</u>	<u>Approved Budget</u>	<u>2/1/18 - 6/30/18 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Contract Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 7,367	\$ 3,070	\$ 3,070	\$ 4,297	\$ -
Benefits	2,474	1,031	1,031	1,443	-
Total personnel	9,841	4,101	4,101	5,740	-
Operations:					
Office supplies	120	71	71	49	-
Telephone	120	50	50	70	-
Postage	108	45	45	63	-
Rent and maintenance of space	108	55	55	53	-
Utilities	151	32	32	119	-
Travel	60	25	25	35	-
Total operations	667	278	278	389	-
Program totals	<u>\$ 10,508</u>	<u>\$ 4,379</u>	<u>\$ 4,379</u>	<u>\$ 6,129</u>	<u>\$ -</u>

See accountants' 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, 2019

Budget Category	Approved Budget	7/1/17 - 6/30/18 Reported Costs	7/1/18-60/30/19 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
ACT 44						
Personnel	\$ 98,647	\$ -	\$ 98,647	\$ 98,647	\$ -	\$ -
Operations	13,980	-	13,980	13,980	-	-
TITLE XX						
Personnel	11,397	-	11,397	11,397	-	-
Operations	2,953	-	2,953	2,953	-	-
SASP						
Personnel	6,586	5,946	640	6,586	-	-
Operations	-	-	-	-	-	-
SASP						
Personnel	6,586	-	6,112	6,112	474	-
Operations	-	-	-	-	-	-
PHHSBG						
Personnel	3,150	2,363	787	3,150	-	-
Operations	223	167	56	223	-	-
PHHSBG						
Personnel	3,174	-	2,381	2,381	793	-
Operations	199	-	149	149	50	-
RP&E						
Personnel	8,786	3,661	5,612	9,273	(487)	-
Operations	1,722	718	517	1,235	487	-
RP&E						
Personnel	9,841	-	4,101	4,101	5,740	-
Operations	667	-	278	278	389	-
	<u>\$ 167,911</u>	<u>\$ 12,855</u>	<u>\$ 147,610</u>	<u>\$ 160,465</u>	<u>\$ 7,446</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2019	\$ 145,184
Approved contract receivable at June 30, 2019	<u>2,426</u>
	\$ 147,610

Allowable costs:

Allowable costs	147,610
Questioned costs	<u>-</u>
	147,610

Due to (from) PCAR \$ -

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SCHEDULE OF REVENUES
PCAR CONTRACT #5410
YEAR ENDED JUNE 30, 2019

Received During:	
July	\$ -
August	-
September	41,492
October	1,508
November	23,130
December	10,373
January	14,651
February	14,229
March	2,119
April	11,254
May	25,515
June	<u>913</u>
	145,184
Receivable at June 30:	
June	<u>2,426</u>
	<u>\$ 147,610</u>
Total	

See accountants' 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, 2019

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/18-6/30/19 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 15,550	\$ 15,550	\$ 15,550	\$ -	\$ -
Benefits	4,816	4,816	4,816	-	-
Total Personnel	\$ 20,366	\$ 20,366	\$ 20,366	\$ -	\$ -
Operations:					
Communication	224	223	223	1	-
Insurance	250	250	250	-	-
Maintenance	527	527	527	-	-
Professional Fees	330	343	343	(13)	-
Rent	403	410	410	(7)	-
Supplies	1,291	1,279	1,279	12	-
Utilities	165	158	158	7	-
Total Operations	3,190	3,190	3,190	-	-
Program totals	\$ 23,556	\$ 23,556	\$ 23,556	\$ -	\$ -

See accountants' 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, 2019

<u>Budget Category</u>	Approved Budget	7/1/18 -6/30/19 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 145,389	\$ 145,389	\$ 145,389	\$ -	\$ -
Benefits	54,514	54,514	54,514	-	-
Total personnel	199,903	199,903	199,903	-	-
Operations:					
Advertising	1,500	1,481	1,481	19	-
Communications	8,525	8,734	8,734	(209)	-
Equipment maintenance	1,700	1,854	1,854	(154)	-
Food	4,000	3,999	3,999	1	-
Insurance	5,823	6,181	6,181	(358)	-
Library	3,000	2,736	2,736	264	-
Maintenance	13,075	14,236	14,236	(1,161)	-
Memberships	550	550	550	-	-
Postage	800	844	844	(44)	-
Printing	4,800	4,679	4,679	121	-
Professional fees	5,377	5,544	5,544	(167)	-
Rent	4,753	4,753	4,753	-	-
Safe homes	3,010	2,129	2,129	881	-
Staff development	485	125	125	360	-
Supplies	30,934	30,513	30,513	421	-
Travel	3,000	2,791	2,791	209	-
Utilities	8,348	7,951	7,951	397	-
Total operations	99,680	99,100	99,100	580	-
Program totals	\$ 299,583	\$ 299,003	\$ 299,003	\$ 580	\$ -

See accountants' report on supplemental information.

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

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/18 - 6/30/19 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 37,345	\$ 37,345	\$ 37,345	\$ -	\$ -
Benefits	14,081	14,081	14,081	-	-
Total personnel	51,426	51,426	51,426	-	-
Operations:					
Advertising	275	275	275	-	-
Communications	900	972	972	(72)	-
Equipment maintenance	200	220	220	(20)	-
Insurance	600	600	600	-	-
Education and library	2,615	2,235	2,235	380	-
Maintenance	3,320	3,652	3,652	(332)	-
Postage	75	82	82	(7)	-
Printing	600	612	612	(12)	-
Professional fees	1,150	1,172	1,172	(22)	-
Rent	1,000	1,030	1,030	(30)	-
Supplies	6,861	6,644	6,644	217	-
Travel	340	359	359	(19)	-
Utilities	924	888	888	36	-
Total operations	18,860	18,741	18,741	119	-
Program totals	\$ 70,286	\$ 70,167	\$ 70,167	\$ 119	\$ -

See accountants' 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, 2019

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/18 - 6/30/19 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>\$ 9,557</u>	<u>\$ 9,557</u>	<u>\$ 9,557</u>	<u>\$ -</u>	<u>\$ -</u>
Program totals	<u>\$ 9,557</u>	<u>\$ 9,557</u>	<u>\$ 9,557</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' 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, 2019

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/18 - 6/30/19 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 8,872	\$ 8,872	\$ 8,872	\$ -	\$ -
Benefits	3,237	3,237	3,237	-	-
Total personnel	12,109	12,109	12,109	-	-
Operations:					
Communication	200	202	202	(2)	-
Insurance	136	136	136	-	-
Maintenance	200	216	216	(16)	-
Professional fees	190	176	176	14	-
Rent	182	182	182	-	-
Utilities	150	146	146	4	-
Total operations	1,058	1,058	1,058	-	-
Program totals	\$ 13,167	\$ 13,167	\$ 13,167	\$ -	\$ -

See accountants' 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, 2019

<u>Budget Category</u>	Approved Budget	7/1/18 - 6/30/19 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 28,796	\$ 28,796	\$ 28,796	\$ -	\$ -
Benefits	10,505	10,505	10,505	-	-
Total personnel	39,301	39,301	39,301	-	-
Operations:					
Communications	700	696	696	4	-
Equipment maintenance	100	106	106	(6)	-
Insurance	842	842	842	-	-
Library	300	290	290	10	-
Maintenance	300	300	300	-	-
Postage	50	50	50	-	-
Printing	460	466	466	(6)	-
Professional fees	661	661	661	-	-
Rent	700	700	700	-	-
Supplies	1,061	1,056	1,056	5	-
Travel	700	727	727	(27)	-
Utilities	300	280	280	20	-
Total operations	6,174	6,174	6,174	-	-
Program totals	<u>\$ 45,475</u>	<u>\$ 45,475</u>	<u>\$ 45,475</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' 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, 2019

Budget Category	Approved Budget	7/1/18 - 6/30/19 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
TITLE XX					
Personnel	\$ 20,366	\$ 20,366	\$ 20,366	\$ -	\$ -
Operations	3,190	3,190	3,190	-	-
ACT 44					
Personnel	199,903	199,903	199,903	-	-
Operations	99,680	99,100	99,100	580	-
FVPS					
Personnel	51,426	51,426	51,426	-	-
Operations	18,860	18,741	18,741	119	-
SSBG/BLOCK GRANT					
Relocation expenses	9,557	9,557	9,557	-	-
ACT 222					
Personnel	12,109	12,109	12,109	-	-
Operations	1,058	1,058	1,058	-	-
MEDICAL ADVOCACY					
Personnel	39,301	39,301	39,301	-	-
Operations	6,174	6,174	6,174	-	-
	<u>\$ 461,624</u>	<u>\$ 460,925</u>	<u>\$ 460,925</u>	<u>\$ 699</u>	<u>\$ -</u>
Funding reconciliation:					
Approved contract received as of June 30, 2019				\$ 382,349	
Approved contract receivable at June 30, 2019				<u>78,576</u>	\$ 460,925
Allowable costs:					
Allowable costs				460,925	
Questioned costs				<u>-</u>	<u>460,925</u>
Due to (from) PCADV					<u>\$ -</u>

See accountants' report on supplemental information.

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

Received During:

July	
August	76,700
September	-
October	38,350
November	32,104
December	61,432
January	32,616
February	27,426
March	31,551
April	44,041
May	38,129
June	
	<hr/>
	382,349

Receivable at June 30:

June	<hr/>
	78,576
	<hr/>
Total	<u><u>\$ 460,925</u></u>

See accountants' 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, 2019, 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 31, 2019.

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 31, 2019

THE WOMEN'S CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

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