

Audited
Financial
Report

June 30,
2023

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

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Women's Center, Inc.
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Women's Center, Inc., (a nonprofit organization) which comprise the Statements of Financial Position as of June 30, 2023 and 2022, and the related Statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Women's Center, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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.. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Women's Center, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Women's Center, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Women's Center, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Women's Center, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2023, on our consideration of The Women’s Center, Inc.’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of The Women’s Center, Inc.’s 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, Inc.’s internal control over financial reporting and compliance.

Smith Elliott Hearn + Company, LLC

York, Pennsylvania
October 25, 2023

THE WOMEN'S CENTER, INC.
Statements of Financial Position
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash	\$ 18,508	\$ 16,313
Certificate of deposit	27,936	27,853
Accounts receivable	131,225	258,688
Prepaid expenses	24,206	27,598
Property and equipment, net	<u>130,900</u>	<u>139,687</u>
Total assets	<u>\$ 332,775</u>	<u>\$ 470,139</u>
LIABILITIES		
Line of credit	\$ 26,453	\$ 39,916
Accounts payable	28,388	38,431
Accrued wages	16,252	13,065
Accrued vacation	31,209	37,454
Other payroll withholdings	19,508	17,290
Deferred revenue	<u>19,025</u>	<u>112,845</u>
Total liabilities	140,835	259,001
NET ASSETS		
Without donor restrictions	182,478	201,976
With donor restrictions	<u>9,462</u>	<u>9,162</u>
Total net assets	<u>191,940</u>	<u>211,138</u>
Total liabilities and net assets	<u>\$ 332,775</u>	<u>\$ 470,139</u>

THE WOMEN'S CENTER, INC.
Statement of Activities
Year ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Government grants	\$ 1,041,485	\$ -	\$ 1,041,485
Other grants	25,650	-	25,650
Contributions	45,733	300	46,033
In-kind contributions	17,327	-	17,327
Fund-raising	13,700	-	13,700
Interest income	<u>2,582</u>	<u>-</u>	<u>2,582</u>
 Total revenues	 1,146,477	 300	 1,146,777
Expenses:			
Program services	883,919	-	883,919
Management and general	277,894	-	277,894
Fund-raising	<u>4,162</u>	<u>-</u>	<u>4,162</u>
 Total expenses	 <u>1,165,975</u>	 <u>-</u>	 <u>1,165,975</u>
 Total change in net assets	 (19,498)	 300	 (19,198)
 NET ASSETS AT BEGINNING OF YEAR	 <u>201,976</u>	 <u>9,162</u>	 <u>211,138</u>
 NET ASSETS AT END OF YEAR	 <u>\$ 182,478</u>	 <u>\$ 9,462</u>	 <u>\$ 191,940</u>

THE WOMEN'S CENTER, INC.
Statement of Activities
Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Government grants	\$ 998,019	\$ -	\$ 998,019
Other grants	39,900	-	39,900
Miscellaneous contracts	12,138	-	12,138
Contributions	34,897	-	34,897
In-kind contributions	5,086	-	5,086
Fund-raising	13,622	-	13,622
Interest income	534	-	534
Miscellaneous	990	-	990
Net assets released from restrictions	-	-	-
Total revenues	1,105,186	-	1,105,186
Expenses:			
Program services	850,688	-	850,688
Management and general	295,536	-	295,536
Fund-raising	630	-	630
Total expenses	1,146,854	-	1,146,854
Total change in net assets	(41,668)	-	(41,668)
NET ASSETS AT BEGINNING OF YEAR	243,644	9,162	252,806
NET ASSETS AT END OF YEAR	\$ 201,976	\$ 9,162	\$ 211,138

THE WOMEN'S CENTER, INC.
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services			Supporting Services			Total Expenses
	Domestic Violence Program	Sexual Violence Program	Total Program Services	Management and General	Fundraising	Total Supporting Services	
PERSONNEL							
Salaries	\$ 333,801	\$ 143,058	\$ 476,859	\$ 170,340	\$ -	\$ 170,340	\$ 647,199
Fringe benefits	113,411	48,604	162,015	57,875	-	57,875	219,890
Total personnel expenses	447,212	191,662	638,874	228,215	-	228,215	867,089
OPERATING EXPENSES							
Office supplies	37,998	9,500	47,498	11,875	-	11,875	59,373
Safe homes - emergency shelter	48,731	-	48,731	-	-	-	48,731
Consultant	22,147	6,993	29,140	-	-	-	29,140
Telephone	15,611	4,149	19,760	1,718	-	1,718	21,478
Utilities	12,343	3,481	15,824	1,376	-	1,376	17,200
Insurance	11,138	2,961	14,099	-	-	-	14,099
Professional fees	-	-	-	13,000	-	13,000	13,000
Rent	8,826	2,490	11,316	984	-	984	12,300
Administrative cost	-	-	-	12,200	-	12,200	12,200
Maintenance, repairs and equipment rent	9,179	1,020	10,199	-	-	-	10,199
Depreciation and amortization	6,062	2,021	8,083	703	-	703	8,786
Miscellaneous	1,654	-	1,654	6,620	-	6,620	8,274
Relocation fund	8,138	-	8,138	-	-	-	8,138
Honorarium	8,000	-	8,000	-	-	-	8,000
Printing	4,435	722	5,157	-	-	-	5,157
Food	3,732	711	4,443	-	-	-	4,443
Travel	3,434	968	4,402	-	-	-	4,402
Fund-raising	-	-	-	-	4,162	4,162	4,162
Books/films/subscriptions	3,004	1,002	4,006	-	-	-	4,006
Postage	1,255	419	1,674	146	-	146	1,820
Housekeeping supplies	1,440	76	1,516	-	-	-	1,516
Memberships	-	-	-	1,057	-	1,057	1,057
Legal Services	475	-	475	-	-	-	475
Advertising	306	71	377	-	-	-	377
Interest Expense	212	71	283	-	-	-	283
Conferences	202	68	270	-	-	-	270
Total operating expenses	208,322	36,723	245,045	49,679	4,162	53,841	298,886
Total expenses	\$ 655,534	\$ 228,385	\$ 883,919	\$ 277,894	\$ 4,162	\$ 282,056	\$ 1,165,975

THE WOMEN'S CENTER, INC.
Statement of Functional Expenses
Year Ended June 30, 2022

	Program Services			Supporting Services			Total Expenses
	Domestic Violence Program	Sexual Violence Program	Total Program Services	Management and General	Fundraising	Total Supporting Services	
PERSONNEL							
Salaries	\$ 320,975	\$ 137,561	\$ 458,536	\$ 194,253	\$ -	\$ 194,253	\$ 652,789
Fringe benefits	92,893	39,811	132,704	56,226	-	56,226	188,930
Total personnel expenses	413,868	177,372	591,240	250,479	-	250,479	841,719
OPERATING EXPENSES							
Office supplies	30,679	7,670	38,349	9,587	-	9,587	47,936
Safe homes - emergency shelter	60,550	-	60,550	-	-	-	60,550
Consultant	24,645	7,782	32,427	-	-	-	32,427
Telephone	15,401	4,094	19,495	1,695	-	1,695	21,190
Utilities	9,840	2,775	12,615	1,097	-	1,097	13,712
Insurance	11,092	2,948	14,040	-	-	-	14,040
Professional fees	-	-	-	12,750	-	12,750	12,750
Rent	8,826	2,490	11,316	984	-	984	12,300
Administrative cost	-	-	-	11,846	-	11,846	11,846
Maintenance, repairs and equipment rent	20,967	2,330	23,297	-	-	-	23,297
Depreciation and amortization	6,062	2,021	8,083	703	-	703	8,786
Miscellaneous	-	-	-	5,563	-	5,563	5,563
Relocation fund	10,638	-	10,638	-	-	-	10,638
Honorarium	10,000	-	10,000	-	-	-	10,000
Printing	1,462	238	1,700	-	-	-	1,700
Food	3,978	758	4,736	-	-	-	4,736
Travel	2,353	664	3,017	-	-	-	3,017
Fund-raising	-	-	-	-	630	630	630
Books/films/subscriptions	1,874	624	2,498	-	-	-	2,498
Postage	850	283	1,133	98	-	98	1,231
Housekeeping supplies	3,800	200	4,000	-	-	-	4,000
Memberships	-	-	-	734	-	734	734
Advertising	648	152	800	-	-	-	800
Interest Expense	157	52	209	-	-	-	209
Conferences	409	136	545	-	-	-	545
Total operating expenses	224,231	35,217	259,448	45,057	630	45,687	305,135
Total expenses	\$ 638,099	\$ 212,589	\$ 850,688	\$ 295,536	\$ 630	\$ 296,166	\$ 1,146,854

THE WOMEN'S CENTER, INC.
Statements of Cash Flows
Year Ended June 30, 2023 and 2022

	2023	2022
OPERATING ACTIVITIES		
Change in net assets	\$ (19,198)	\$ (41,668)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	8,786	8,786
(Increase) decrease in:		
Accounts receivable	127,463	11,930
Prepaid expenses	3,392	(8,702)
Increase (decrease) in:		
Accounts payable	(10,043)	(14,284)
Other payroll withholdings	2,218	(13,227)
Accrued wages and vacation	(3,058)	(37,966)
Deferred revenue	(93,820)	(58,074)
Total adjustments	<u>34,938</u>	<u>(111,537)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	15,740	(153,205)
INVESTING ACTIVITIES		
Purchase of certificates of deposits	<u>(82)</u>	<u>(93)</u>
NET CASH USED BY INVESTING ACTIVITIES	(82)	(93)
FINANCING ACTIVITIES		
Change in line of credit	<u>(13,463)</u>	<u>39,916</u>
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<u>(13,463)</u>	<u>39,916</u>
NET CHANGE IN CASH	2,195	(113,382)
Cash, beginning of year	<u>16,313</u>	<u>129,695</u>
Cash, end of year	<u>\$ 18,508</u>	<u>\$ 16,313</u>

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Entity

The Women's Center, Inc. (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 are maintained 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

No provision is made for income taxes because the Organization is a tax-exempt entity under Section 501(c)(3) of the Internal Revenue Code. The Organization is not deemed to be a private foundation by the Internal Revenue Service.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Home and recognize the tax liability if the Organization has taken uncertain positions that more likely than not would not be sustained upon examination by the government authority. The Organization is subject to routine audits by taxing jurisdictions, generally for a period of three years after the returns are filed; however, there are currently no audits for any tax periods in progress.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable and Allowance for Doubtful Accounts

Management considers all accounts receivable at June 30, 2023 and 2022, 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, 2023 and 2022. 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.

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, 2023 and 2022.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 based 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.

Advertising Costs

Advertising costs are expensed when incurred. Advertising expense for the years ended June 30, 2023 and 2022 was \$377 and \$800, respectively.

THE WOMEN'S CENTER, INC.
Notes to Financial Statements

NOTE 2 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, 2023 and 2022. There were no uninsured cash balances at June 30, 2023 and 2022; however, balances could have exceeded this limit throughout the year.

NOTE 3 ACCOUNTS RECEIVABLE

	2023	2022
PCADV	\$ 30,200	\$ 148,381
PCCD	94,948	69,870
PCAR	5,851	40,030
Other	<u>226</u>	<u>407</u>
	<u>\$ 131,225</u>	<u>\$ 258,688</u>

NOTE 4 CERTIFICATES OF DEPOSIT

	2023		2022	
	<u>Cost Basis</u>	<u>Market Value</u>	<u>Cost Basis</u>	<u>Market Value</u>
0.30% Certificate of deposit - 36 month maturity date of April 3, 2025	<u>\$ 27,936</u>	<u>\$ 27,936</u>	<u>\$ 27,853</u>	<u>\$ 27,853</u>

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2023 and 2022 are comprised of the following:

	2023	2022
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>(311,759)</u>	<u>(302,972)</u>
	<u>\$ 130,900</u>	<u>\$ 139,687</u>

THE WOMEN'S CENTER, INC.
Notes to Financial Statements

NOTE 6 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 5.5%, which matures May 2024. At June 30, 2023 and 2022 the interest rate was 7% and 6.25%, respectively. The Organization had no advances outstanding at June 30, 2023 and 2022.

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 5.50%, which matures May 2024. At June 30, 2023 and 2022 the interest rate was 5.50% and 4.75%, respectively. The Organization had no advances outstanding at June 30, 2023 and 2022; however, the Organization did draw down on the line subsequent to June 30, 2023 and 2022 in order to cover outstanding checks that had not cleared as of June 30, 2023 and 2022.

NOTE 7 NET ASSETS

Net assets with donor restrictions at June 30, 2023 and 2022, consisted of contributions made to the Harding Legal Fund, which totaled \$9,462 and \$9,162, respectively.

NOTE 8 DONATED SERVICES AND MATERIAL

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, 2023 and 2022, \$15,210 and \$961 of donated services were reflected as contributions and expenses in the financial statements, respectively. During the fiscal years ended June 30, 2023 and 2022, the Organization received 2,192 and 1,346 volunteer hours, respectively. Of those hours, 1,086 and 84, respectively, are recorded in the financial statements.

Also during 2023 and 2022, materials consisting of food, clothing and other program supplies have been received. Values are provided by the donors based on what they paid. During Fiscal years ended June 30, 2023 and 2022 the Organization received \$17,327 and \$9,217 in donated materials, respectively. A majority of these are passed directly to program beneficiaries. At June 30, 2023 and 2022, \$2,117 and \$4,125 of donated materials were reflected as contributions and expenses in the financial statements, respectively, representing materials directly used by the program.

NOTE 9 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, 2023 and 2022, 80% and 84% of revenues, respectively, were received from the above third parties noted.

THE WOMEN'S CENTER, INC.
Notes to Financial Statements

NOTE 10 SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

As described in Note 9, the Organization relies primarily on a few sources for its revenues. At June 30, 2023 and 2022, \$131,000 and \$258,688, respectively, of the Organization's receivables were due from these sources. These sources receive their funds from the Pennsylvania Department of Human Services.

NOTE 11 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, 2023, the Organization spent match monies totaling 35% and 30% of the respective contracts to fulfill their obligations. For the year ended June 30, 2022, the Organization spent match monies totaling 31% and 27% of the respective contracts to fulfill their obligations.

Sexual Assault Expenditures

For the years ended June 30, 2023 and 2022, total sexual assault expenditures for the Organization were \$279,432 and \$277,440, respectively.

Domestic Violence Expenditures

For the years ended June 30, 2023 and 2022, total domestic violence expenditures for the Organization were \$856,266 and \$854,899, respectively.

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, 2023 and 2022.

THE WOMEN'S CENTER, INC.
Notes to Financial Statements

NOTE 12 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, 2023 and 2022:

	2023	2022
PCADV	\$ 524,451	\$ 529,342
PCAR	174,519	175,426
PCCD	219,551	222,388
CDC Delta Impact	99,002	52,188
Federal Emergency Management Assistance Grant (FEMA)	<u>23,962</u>	<u>18,675</u>
	<u>\$ 1,041,485</u>	<u>\$ 998,019</u>

As of June 30, 2023, there were deferred revenues of \$19,025 recognized for funds received during the fiscal year that are to be used in fiscal year ending June 30, 2024. These funds mainly consisted of the Organization's CDC Delta Impact grant, as well as other grant funds.

As of June 30, 2022, there were deferred revenues of \$112,845 recognized for funds received during the fiscal year that were to be used in the future. These funds mainly consisted of the Organization's CDC Delta Impact grant, as well as other grant funds.

NOTE 13 LIQUIDITY AND AVAILABILITY

Management periodically reviews The Organization's liquid asset needs. In addition, as part of its liquidity management as described in Note 6, The Organization has committed lines of credit in the amount of \$300,000, which it could draw upon in the event of an unanticipated liquidity need.

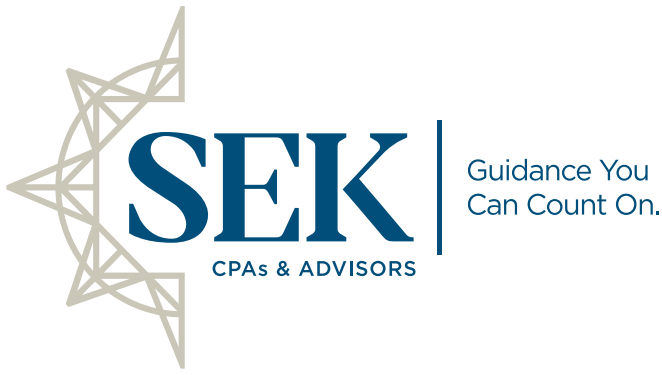
Financial assets available for general expenditures, without donor and other restrictions limiting their use, within one year of the Statement of Financial Position date comprise the following:

	Years ended June 30,	
	2023	2022
Cash	\$ 18,508	\$ 129,695
Certificate of deposit	27,936	27,759
Accounts receivable	131,225	270,618
Less: donor restricted cash	<u>(9,462)</u>	<u>(9,162)</u>
	<u>\$ 168,207</u>	<u>\$ 418,910</u>

NOTE 14 SUBSEQUENT EVENTS

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

SUPPLEMENTAL INFORMATION



INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

Board of Directors
The Women's Center, Inc.

We have audited the financial statements of The Women's Center, Inc. as of, and for the year ended, June 30, 2023 and have issued our report thereon dated October 25, 2023, which appears on pages 1 – 3 and contained an unmodified opinion on these financial statements. 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.

Smith Elliott Hearn & Company, LLC

York, Pennsylvania
October 25, 2023

THE WOMEN'S CENTER, INC.
Act 44 PCAR Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 80,926	\$ 80,926	\$ 80,926	\$ -	\$ -
Benefits	28,669	28,669	28,669	-	-
Total personnel	109,595	109,595	109,595	-	-
Operations:					
Consultant fees	1,700	1,719	1,719	(19)	-
Audit fees	2,852	2,852	2,852	-	-
Office supplies	3,300	3,307	3,307	(7)	-
Printing and duplicating	175	175	175	-	-
Telephone	3,400	3,374	3,374	26	-
Postage	200	200	200	-	-
Rent and maintenance of space	2,800	2,800	2,800	-	-
Utilities	1,725	1,725	1,725	-	-
Rent and maintenance of equipment	350	350	350	-	-
Travel	300	300	300	-	-
PR/advertising	50	50	50	-	-
Education and library	1,150	1,150	1,150	-	-
Dues/memberships/subs	150	150	150	-	-
Insurance	1,900	1,900	1,900	-	-
Total operations	20,052	20,052	20,052	-	-
Program totals	\$ 129,647	\$ 129,647	\$ 129,647	\$ -	\$ -

THE WOMEN'S CENTER, INC.
Title XX PCAR Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

	Approved Budget	Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 9,611	\$ 9,611	\$ 9,611	\$ -	\$ -
Benefits	3,404	3,404	3,404	-	-
Total personnel	13,015	13,015	13,015	-	-
Operations:					
Office supplies	400	400	400	-	-
Telephone	500	500	500	-	-
Postage	15	15	15	-	-
Rent and maintenance of space	300	300	300	-	-
Utilities	350	350	350	-	-
Rent and maintenance of equipment	20	20	20	-	-
Insurance	250	250	250	-	-
Total operations	1,835	1,835	1,835	-	-
Program totals	<u>\$14,850</u>	<u>\$14,850</u>	<u>\$14,850</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.
Preventative Health and Health Services Block Grant (PHHSBG)
PCAR Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	10/1/21 - 6/30/22 Reported Costs	7/1/22- 9/30/22 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
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	70	52	18	70	-	-
Utilities	70	52	18	70	-	-
Insurance	45	34	11	45	-	-
Total operations	185	138	47	185	-	-
Program totals	<u>\$ 3,335</u>	<u>\$ 2,501</u>	<u>\$ 834</u>	<u>\$ 3,335</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.
Preventative Health and Health Services Block Grant (PHHSBG)
PCAR Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	10/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 2,335	\$ 1,751	\$ 1,751	\$ 584	\$ -
Benefits	815	611	611	204	-
Total personnel	3,150	2,362	2,362	788	-
Operations:					
Telephone	70	52	52	18	-
Utilities	70	53	53	17	-
Insurance	45	34	34	11	-
Total operations	185	139	139	46	-
Program totals	\$ 3,335	\$ 2,501	\$ 2,501	\$ 834	\$ -

THE WOMEN'S CENTER, INC.
Sexual Assault Services Program (SASP) PCAR Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	8/1/21 - 6/30/22 Reported Costs	7/1/22 - 7/31/22 Reported Costs	Allowable Costs Per Audit			
				Total	(Over) Under Budget	Questioned Costs	
Personnel:							
Salaries	\$ 4,975	\$ 4,975	\$ -	\$ 4,975	\$ -	\$ -	
Benefits	1,530	1,073	457	1,530	-	-	
Total personnel	6,505	6,048	457	6,505	-	-	
Operations:							
Consultant fees	200	92	108	200	-	-	
Office supplies	200	181	19	200	-	-	
Printing and duplicating	25	25		25	-	-	
Telephone	123	116	7	123	-	-	
Rent and maintenance of space	100	92	8	100	-	-	
Utilities	105	78	27	105	-	-	
Insurance	85	78	7	85	-	-	
Total operations	838	662	176	838	-	-	
Program totals	\$ 7,343	\$ 6,710	\$ 633	\$ 7,343	\$ -	\$ -	

THE WOMEN'S CENTER, INC.
Sexual Assault Services Program (SASP) PCAR Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

	Approved Budget	8/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 5,826	\$ 5,826	\$5,826	\$ -	\$ -
Benefits	1,839	1,731	1,731	108	-
Total personnel	7,665	7,557	7,557	108	-
Operations:					
Consultant fees	100	95	95	5	-
Office supplies	200	200	200	-	-
Printing & duplicating	25	25	25	-	-
Telephone	100	100	100	-	-
Rent and maintenance of space	100	92	92	8	-
Utilities	100	97	97	3	-
Insurance	100	92	92	8	-
Total operations	725	701	701	24	-
Program totals	\$ 8,390	\$ 8,258	\$8,258	\$ 132	\$ -

THE WOMEN'S CENTER, INC.
Rape Survivor Child Custody Act (RSCCA) PCAR Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2022

	Approved Budget	8/1/21 - 6/30/22 Reported Costs	7/1/22 - 7/31/22 Reported Costs	Allowable Costs Per Audit		
				Contract Total	(Over) Under Budget	Questioned Costs
Budget Category						
Personnel:						
Salaries	\$ 2,050	\$ 2,050	\$ -	\$ 2,050	\$ -	\$ -
Benefits	658	632	26	658	-	-
Program totals	2,708	2,682	26	2,708	-	-
Operations:						
Consultant fees	75	50	25	75	-	-
Office supplies	75	75	-	75.00	-	-
Printing & duplicating	12	12	-	12.00	-	-
Telephone	50	50	-	50	-	-
Rent and maintenance of space	50	50	-	50	-	-
Utilities	50	42	8	50	-	-
Insurance	35	35	-	35	-	-
Total operations	347	314	33	347	-	-
Program totals	<u>\$ 3,055</u>	<u>\$ 2,996</u>	<u>\$ 59</u>	<u>\$ 3,055</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.
Rape Survivor Child Custody Act (RSCCA) PCAR Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

	Approved Budget	8/1/22 - 7/31/23 Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 2,930	\$ 2,930	\$ 2,930	\$ -	\$ -
Benefits	911	832	832	79	-
Total personnel	3,841	3,762	3,762	79	-
Operations:					
Consultant fees	25	25	25	-	-
Office supplies	50	50	50	-	-
Printing & duplicating	10	10	10	-	-
Telephone	25	25	25	-	-
Rent and maintenance of space	50	46	46	4	-
Utilities	25	25	25	-	-
Insurance	25	23	23	2	-
Total operations	210	204	204	6	-
Program totals	<u>\$ 4,051</u>	<u>\$ 3,966</u>	<u>\$ 3,966</u>	<u>\$ 85</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.
Combined Schedule of Budgeted, Reported, and Allowable Costs with Funding
Reconciliation
PCAR Contract #6049-2023
Year Ended June 30, 2023

Budget Category	Approved Budget	7/1/21 - 6/30/22 Reported Costs	7/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
ACT44						
Personnel	\$ 109,595	\$ -	\$ 109,595	\$ 109,595	\$ -	\$ -
Operations	20,052	-	20,052	20,052	-	-
TITLE XX						
Personnel	13,015	-	13,015	13,015	-	-
Operations	1,835	-	1,835	1,835	-	-
PHHSBG						
Personnel	3,150	2,363	787	3,150	-	-
Operations	185	138	47	185	-	-
PHHSBG						
Personnel	3,150	-	2,362	2,362	788	-
Operations	185	-	139	139	46	-
SASP						
Personnel	6,505	6,048	457	6,505	-	-
Operations	838	662	176	838	-	-
SASP						
Personnel	7,665	-	7,557	7,557	108	-
Operations	725	-	701	701	24	-
RSCCA						
Personnel	2,708	2,682	26	2,708	-	-
Operations	347	314	33	347	-	-
RSCCA						
Personnel	3,841	-	3,762	3,762	79	-
Operations	210	-	204	204	6	-
	<u>\$ 174,006</u>	<u>\$ 12,207</u>	<u>\$ 160,748</u>	<u>\$ 172,955</u>	<u>\$ 1,051</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2023	\$ 157,443	
Approved contract receivable at June 30, 2023	<u>3,305</u>	\$ 160,748

Allowable costs:

Allowable costs	160,748	
Questioned costs	<u>-</u>	<u>160,748</u>
Due to (from) PCAR		<u>\$ -</u>

THE WOMEN'S CENTER, INC.
Schedule of Revenues
PCAR Contract #6049-2023
Year Ended June 30, 2023

Received During:

July	\$	-
August		-
September		24,021
October		128
November		35,291
December		11,764
January		1,083
February		5,643
March		46,430
April		11,669
May		4,305
June		<u>17,109</u>
		157,443
Receivable at June 30:		
June		<u>3,305</u>
	Total	<u>\$ 160,748</u>

THE WOMEN'S CENTER, INC.
Family Violence Prevention Services Program American Rescue Plan (FVPSA) PCAR
Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	7/1/2022-6/30/2023 Reported Costs	Allowable Costs Per Audit		
			Total	Under (Over) Budget	Questioned Costs
Personnel:					
Salaries	\$ 6,461	\$ 6,121	\$ 6,121	\$ 340	\$ -
Benefits	3,386	2,955	2,955	431	-
Total personnel	9,847	9,076	9,076	771	-
Operations:					
Consultant Fees	549	166	166	383	-
Office Supplies	1,441	893	893	548	-
Telephone	546	546	546	-	-
Rent and maintenance of space	400	54	54	346	-
Travel	100	83	83	17	-
Software	300	-	-	300	-
Temporary Housing/Shelter	3,686	3,446	3,446	240	-
Total operations	7,022	5,188	5,188	1,834	-
Program totals	\$ 16,869	\$ 14,264	\$ 14,264	\$ 2,605	\$ -

THE WOMEN'S CENTER, INC.
Title XX PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

	Approved Budget	7/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 14,423	\$ 14,423	\$ 14,423	\$ -	\$ -
Benefits	6,146	6,146	6,146	-	-
Total personnel	20,569	20,569	20,569	-	-
Operations:					
Communication	400	400	400	-	-
Insurance	1028	1028	1,028	-	-
Maintenance	250	250	250	-	-
Professional fees	167	167	167	-	-
Rent	200	200	200	-	-
Supplies	653	653	653	-	-
Utilities	289	289	289	-	-
Total operations	2,987	2,987	2,987	-	-
Program totals	\$ 23,556	\$ 23,556	\$ 23,556	\$ -	\$ -

THE WOMEN'S CENTER, INC.
ACT 44 PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	7/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 165,923	\$ 165,923	\$ 165,923	\$ -	\$ -
Benefits	66,351	66,351	66,351	-	-
Total personnel	232,274	232,274	232,274	-	-
Operations:					
Advertising	253	253	253	-	-
Audit	3,450	3,450	3,450	-	-
Communications	4,938	4,938	4,938	-	-
Equipment maintenance	1,825	1,825	1,825	-	-
Food	3,000	2,916	2,916	84	-
Insurance	4,600	4,600	4,600	-	-
Library	2,555	2,556	2,556	(1)	-
Maintenance	3,000	3,000	3,000	-	-
Memberships	500	500	500	-	-
Postage	900	900	900	-	-
Printing	1,265	1,265	1,265	-	-
Professional fees	4,079	4,117	4,117	(38)	-
Rent	3,270	3,270	3,270	-	-
Safe Homes	25,000	25,000	25,000	-	-
Staff Development	230	230	230	-	-
Supplies	12,880	12,925	12,925	(45)	-
Travel	1,000	1,000	1,000	-	-
Utilities	5,904	5,904	5,904	-	-
Total operations	78,649	78,649	78,649	-	-
Program totals	\$ 310,923	\$ 310,923	\$ 310,923	\$ -	\$ -

THE WOMEN'S CENTER, INC.
FVPS PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	7/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 45,789	\$ 45,789	\$ 45,789	\$ -	\$ -
Benefits	15,711	15,711	15,711	-	-
Total personnel	61,500	61,500	61,500	-	-
Operations:					
Advertising	18	18	18	-	-
Audit	900	900	900	-	-
Communications	1,475	1,475	1,475	-	-
Equipment maintenance	150	150	150	-	-
Insurance	650	650	650	-	-
Education and library	300	300	300	-	-
Maintenance	800	765	765	35	-
Postage	100	100	100	-	-
Printing	100	100	100	-	-
Professional fees	705	714	714	(9)	-
Rent	800	800	800	-	-
Supplies	3,787	3,945	3,945	(158)	-
Travel	100	100	100	-	-
Utilities	1,615	1,483	1,483	132	-
Total operations	11,500	11,500	11,500	-	-
Program totals	\$ 73,000	\$ 73,000	\$ 73,000	\$ -	\$ -

THE WOMEN'S CENTER, INC.
SSBG Relocation Funds PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

	Approved Budget	7/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Category					
Operations:					
Relocation expenses	\$ 8,138	\$ 8,138	\$ 8,138	\$ -	\$ -
Program totals	<u>\$ 8,138</u>	<u>\$ 8,138</u>	<u>\$ 8,138</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.
Act 222 PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

	Approved Budget	7/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 8,798	\$ 8,798	\$ 8,798	\$ -	\$ -
Benefits	3,749	3,749	3,749	-	-
Total personnel	12,547	12,547	12,547	-	-
Operations:					
Audit	100	100	100		
Communication	180	180	180	-	-
Insurance	150	150	150	-	-
Rent	50	50	50	-	-
Utilities	140	140	140	-	-
Total operations	620	620	620	-	-
Program totals	\$ 13,167	\$ 13,167	\$ 13,167	\$ -	\$ -

THE WOMEN'S CENTER, INC.
SSBG/Medical Advocacy PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	7/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 28,120	\$ 28,120	\$ 28,120	\$ -	\$ -
Benefits	9,065	9,065	9,065	-	-
Total personnel	37,185	37,185	37,185	-	-
Operations:					
Audit	1,000	1,000	1,000	-	-
Communications	1,300	1,300	1,300	-	-
Equipment maintenance	204	204	204	-	-
Insurance	1,370	1,370	1,370	-	-
Maintenance	750	703	703	47	-
Postage	139	139	139	-	-
Printing	325	303	303	22	-
Rent	980	980	980	-	-
Supplies	9,477	9,560	9,560	(83)	-
Travel	1,000	1,000	1,000	-	-
Utilities	1,181	1,167	1,167	14	-
Total operations	17,726	17,726	17,726	-	-
Program totals	\$ 54,911	\$ 54,911	\$ 54,911	\$ -	\$ -

THE WOMEN'S CENTER, INC.
PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	7/1/22 - 6/30/23 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
TITLE XX					
Personnel	\$ 20,569	\$ 20,569	\$ 20,569	\$ -	\$ -
Operations	2,987	2,987	2,987	-	-
ACT 44					
Personnel	232,274	232,274	232,274	-	-
Operations	78,649	78,649	78,649	-	-
FVPS					
Personnel	61,500	61,500	61,500	-	-
Operations	11,500	11,500	11,500	-	-
SSBG Relocation					
Relocation expenses	8,138	8,138	8,138	-	-
ACT 222					
Personnel	12,547	12,547	12,547	-	-
Operations	620	620	620	-	-
SSBG MEDICAL ADVOCACY					
Personnel	37,185	37,185	37,185	-	-
Operations	17,726	17,726	17,726	-	-
	<u>\$ 483,695</u>	<u>\$ 483,695</u>	<u>\$ 483,695</u>	<u>\$ -</u>	<u>\$ -</u>
Funding reconciliation:					
Approved contract received as of June 30, 2023				\$ 470,895	
Approved contract receivable at June 30, 2023				<u>12,800</u>	
					483,695
Allowable costs:					
Allowable costs				483,695	
Questioned costs				<u>-</u>	<u>483,695</u>
Due to (from) PCADV					<u>\$ -</u>

THE WOMEN'S CENTER, INC.
PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Received During:

July	\$ -
August	-
September	120,335
October	37,528
November	36,953
December	48,922
January	-
February	65,568
March	94,097
April	-
May	24,991
June	<u>42,501</u>
	470,895

Receivable at June 30:

June	<u>12,800</u>
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Total

\$ 483,695

THE WOMEN'S CENTER
PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

	Approved Budget	7/1/22 - 6/30/23 Reported Costs	Total	Allowable Costs Per Audit	
				Under (Over) Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 6,492	\$ 6,492	\$ 6,492	\$ -	\$ -
Benefits	1,601	1,601	1,601	-	-
Total personnel	8,093	8,093	8,093	-	-
Operations:					
Safe Homes	386	386	386	-	-
Total operations	386	386	386	-	-
Program totals	<u>\$ 8,479</u>	<u>\$ 8,479</u>	<u>\$ 8,479</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.
ARP ACT Testing, Vaccines, and Mobile Unit Funding PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

Budget Category	Approved Budget	7/1/22 - 6/30/23		Allowable Costs Per Audit	
		Reported Costs	Total	Under (Over) Budget	Questioned Costs
Personnel:					
Salaries	\$ 15,850	\$ 15,850	\$ 15,850	\$ -	\$ -
Benefits	<u>3,817</u>	<u>3,817</u>	<u>3,817</u>	<u>-</u>	<u>-</u>
Total personnel	19,667	19,667	19,667	-	-
Operations:					
Communications	1,237	1,237	1,237	-	-
Equipment Maintenance	27	27	27	-	-
Supplies	285	285	285	-	-
Program Supplies	1,000	1,000	1,000	-	-
Rent	419	419	419	-	-
Utilities	248	248	248	-	-
Safe Homes	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
Total operations	<u>5,716</u>	<u>5,716</u>	<u>5,716</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 25,383</u>	<u>\$ 25,383</u>	<u>\$ 25,383</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER
DEI PCADV Contract #6049-2023
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2023

	Approved Budget	7/1/22 - 6/30/23 Reported Costs	Total	Allowable Costs Per Audit	
				Under (Over) Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 456	\$ 456	\$ 456	\$ -	\$ -
Benefits	<u>90</u>	<u>90</u>	<u>90</u>	<u>-</u>	<u>-</u>
Total personnel	546	546	546	-	-
Operations:					
Professional Fees	<u>4,038</u>	<u>4,038</u>	<u>4,038</u>	<u>-</u>	<u>-</u>
Total operations	<u>4,038</u>	<u>4,038</u>	<u>4,038</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 4,584</u>	<u>\$ 4,584</u>	<u>\$ 4,584</u>	<u>\$ -</u>	<u>\$ -</u>

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, Inc.

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, Inc., which comprise the Statement of Financial Position as of June 30, 2023, 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 25, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Women's Center, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of The Women's Center, Inc.'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Women's Center, Inc.'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.

Smith Elliott Kearns + Company, LLC

York, Pennsylvania
October 25, 2023

THE WOMEN'S CENTER
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Summary of Audit Results

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

FINDINGS - FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS

None