

Audited  
Financial  
Report

June 30,  
2022

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

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
The Women's Center, Inc.

### ***Opinion***

We have audited the accompanying financial statements of The Women's Center, Inc., which comprise the Statements of Financial Position as of June 30, 2022 and 2021, 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, 2022 and 2021, 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. 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 opinion.

### ***Responsibilities of Management 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, 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.

## **REPORT ON OTHER LEGAL REGULATORY REQUIREMENTS**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2022 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, 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, Inc.’s internal control over financial reporting and compliance.

*Smith Elliott Hearn + Company, LLC*

York, Pennsylvania  
October 25, 2022

**THE WOMEN'S CENTER, INC.**  
**Statements of Financial Position**  
**June 30, 2022 and 2021**

	2022	2021
<b>ASSETS</b>		
Cash	\$ 16,313	\$ 129,695
Certificate of deposit	27,853	27,759
Accounts receivable	258,688	270,618
Prepaid expenses	27,598	18,896
Property and equipment, net	<u>139,687</u>	<u>148,474</u>
Total assets	<u>\$ 470,139</u>	<u>\$ 595,442</u>
<b>LIABILITIES</b>		
Line of credit	\$ 39,916	\$ -
Accounts payable	38,431	52,715
Accrued wages	13,065	62,660
Accrued vacation	37,454	25,825
Other payroll withholdings	17,290	30,517
Deferred revenue	<u>112,845</u>	<u>170,919</u>
Total liabilities	259,001	342,636
<b>NET ASSETS</b>		
Without donor restrictions	201,976	243,644
With donor restrictions	<u>9,162</u>	<u>9,162</u>
Total net assets	<u>211,138</u>	<u>252,806</u>
Total liabilities and net assets	<u>\$ 470,139</u>	<u>\$ 595,442</u>

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

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Revenues:</b>			
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	-	-	-
<b>Total revenues</b>	<b>1,105,186</b>	<b>-</b>	<b>1,105,186</b>
<b>Expenses:</b>			
Program services	850,688	-	850,688
Management and general	295,536	-	295,536
Fund-raising	630	-	630
<b>Total expenses</b>	<b>1,146,854</b>	<b>-</b>	<b>1,146,854</b>
<b>Total change in net assets</b>	<b>(41,668)</b>	<b>-</b>	<b>(41,668)</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>243,644</b>	<b>9,162</b>	<b>252,806</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 201,976</b>	<b>\$ 9,162</b>	<b>\$ 211,138</b>

**THE WOMEN'S CENTER, INC.**  
**Statement of Activities**  
**Year Ended June 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Government grants	\$ 1,038,182	\$ -	\$ 1,038,182
Other grants	23,400	-	23,400
Miscellaneous contracts	1,500	-	1,500
Contributions	22,161	90	22,251
In-kind contributions	645	-	645
Fund-raising	1,282	-	1,282
Interest income	508	-	508
Miscellaneous	147,351	-	147,351
Net assets released from restrictions	-	-	-
<b>Total revenues</b>	<b>1,235,029</b>	<b>90</b>	<b>1,235,119</b>
Expenses:			
Program services	890,347	-	890,347
Management and general	340,049	-	340,049
Fund-raising	-	-	-
<b>Total expenses</b>	<b>1,230,396</b>	<b>-</b>	<b>1,230,396</b>
<b>Total change in net assets</b>	<b>4,633</b>	<b>90</b>	<b>4,723</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>239,011</b>	<b>9,072</b>	<b>248,083</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 243,644</b>	<b>\$ 9,162</b>	<b>\$ 252,806</b>



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

	Program Services			Supporting Services			
	Domestic Violence Program	Sexual Violence Program	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses
<b>PERSONNEL</b>							
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
<b>OPERATING EXPENSES</b>							
Safe homes - emergency shelter	60,550	-	60,550	-	-	-	60,550
Office supplies	30,679	7,670	38,349	9,587	-	9,587	47,936
Consultant	24,645	7,782	32,427	-	-	-	32,427
Maintenance, repairs and equipment rent	20,967	2,330	23,297	-	-	-	23,297
Telephone	15,401	4,094	19,495	1,695	-	1,695	21,190
Insurance	11,092	2,948	14,040	-	-	-	14,040
Utilities	9,840	2,775	12,615	1,097	-	1,097	13,712
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
Relocation fund	10,638	-	10,638	-	-	-	10,638
Honorarium	10,000	-	10,000	-	-	-	10,000
Depreciation and amortization	6,062	2,021	8,083	703	-	703	8,786
Miscellaneous	-	-	-	5,563	-	5,563	5,563
Food	3,978	758	4,736	-	-	-	4,736
Housekeeping supplies	3,800	200	4,000	-	-	-	4,000
Travel	2,353	664	3,017	-	-	-	3,017
Books/films/subscriptions	1,874	624	2,498	-	-	-	2,498
Printing	1,462	238	1,700	-	-	-	1,700
Postage	850	283	1,133	98	-	98	1,231
Advertising	648	152	800	-	-	-	800
Memberships	-	-	-	734	-	734	734
Fund-raising	-	-	-	-	630	630	630
Conferences	409	136	545	-	-	-	545
Interest Expense	157	52	209	-	-	-	209
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.**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2021**

	Program Services			Supporting Services			Total Expenses
	Domestic Violence Program	Sexual Violence Program	Total Program Services	Management and General	Fundraising	Total Supporting Services	
<b>PERSONNEL</b>							
Salaries	\$ 304,456	\$ 149,956	\$ 454,412	\$ 219,502	\$ -	\$ 219,502	\$ 673,914
Fringe benefits	88,705	43,690	132,395	63,950	-	63,950	196,345
Total personnel expenses	393,161	193,646	586,807	283,452	-	283,452	870,259
<b>OPERATING EXPENSES</b>							
Safe homes - emergency shelter	41,325	-	41,325	-	-	-	41,325
Office supplies	74,386	18,596	92,982	23,245	-	23,245	116,227
Consultant	17,129	5,409	22,538	-	-	-	22,538
Maintenance, repairs and equipment rent	43,628	4,848	48,476	-	-	-	48,476
Telephone	19,312	5,134	24,446	2,126	-	2,126	26,572
Insurance	11,148	2,963	14,111	-	-	-	14,111
Utilities	7,884	2,224	10,108	879	-	879	10,987
Professional fees	-	-	-	12,750	-	12,750	12,750
Rent	8,826	2,490	11,316	984	-	984	12,300
Administrative cost	-	-	-	11,499	-	11,499	11,499
Relocation fund	8,138	-	8,138	-	-	-	8,138
Depreciation and amortization	6,642	2,214	8,856	770	-	770	9,626
Miscellaneous	304	-	304	3,378	-	3,378	3,682
Food	3,697	704	4,401	-	-	-	4,401
Housekeeping supplies	6,507	342	6,849	-	-	-	6,849
Travel	307	86	393	-	-	-	393
Books/films/subscriptions	3,320	1,106	4,426	-	-	-	4,426
Printing	961	156	1,117	-	-	-	1,117
Postage	1,808	603	2,411	210	-	210	2,621
Advertising	637	149	786	-	-	-	786
Memberships	-	-	-	756	-	756	756
Conferences	418	139	557	-	-	-	557
Total operating expenses	256,377	47,163	303,540	56,597	-	56,597	360,137
Total expenses	\$ 649,538	\$ 240,809	\$ 890,347	\$ 340,049	\$ -	\$ 340,049	\$ 1,230,396

**THE WOMEN'S CENTER, INC.**  
**Statements of Cash Flows**  
**Year Ended June 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>OPERATING ACTIVITIES</b>		
Change in net assets	\$ (41,668)	\$ 4,723
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	8,786	9,626
Forgiveness - PPP Loan	-	(146,749)
(Increase) decrease in:		
Accounts receivable	11,930	(31,357)
Prepaid expenses	(8,702)	8,521
Increase (decrease) in:		
Accounts payable	(14,284)	(21,999)
Accrued interest	-	(244)
Other payroll withholdings	(13,227)	2,980
Accrued wages and vacation	(37,966)	22,434
Deferred revenue	(58,074)	55,665
	<u>(111,537)</u>	<u>(101,123)</u>
Total adjustments		
	<u>(111,537)</u>	<u>(101,123)</u>
NET CASH USED BY OPERATING ACTIVITIES	(153,205)	(96,400)
<b>INVESTING ACTIVITIES</b>		
Purchase of certificates of deposits	<u>(93)</u>	<u>(148)</u>
NET CASH USED BY INVESTING ACTIVITIES	(93)	(148)
<b>FINANCING ACTIVITIES</b>		
Change in line of credit	<u>39,916</u>	<u>-</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>39,916</u>	<u>-</u>
<b>NET CHANGE IN CASH</b>	(113,382)	(96,548)
Cash, beginning of year	<u>129,695</u>	<u>226,243</u>
Cash, end of year	<u>\$ 16,313</u>	<u>\$ 129,695</u>

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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***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)**

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***Accounts Receivable and Allowance for Doubtful Accounts***

Management considers all accounts receivable at June 30, 2022 and 2021, 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, 2022 and 2021. 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, 2022 and 2021.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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***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, 2022 and 2021 was \$800 and \$786, respectively.

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

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**NOTE 2 CONCENTRATION OF CREDIT RISK - CASH**

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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, 2022 and 2021. There were no uninsured cash balances at June 30, 2022 and 2021; however, balances could have exceeded this limit throughout the year.

**NOTE 3 ACCOUNTS RECEIVABLE**

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	<b>2022</b>	<b>2021</b>
PCADV	\$ 148,381	\$ 156,125
PCCD	69,870	110,490
PCAR	40,030	856
Other	407	3,147
	<u>\$ 258,688</u>	<u>\$ 270,618</u>

**NOTE 4 CERTIFICATES OF DEPOSIT**

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	<b>2022</b>		<b>2021</b>	
	<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>\$ 27,853</u>	<u>\$ 27,853</u>	<u>\$ 27,759</u>	<u>\$ 27,759</u>

**NOTE 5 PROPERTY AND EQUIPMENT**

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Property and equipment at June 30, 2022 and 2021 are comprised of the following:

	<b>2022</b>	<b>2021</b>
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>(302,972)</u>	<u>(294,185)</u>
	<u>\$ 139,687</u>	<u>\$ 148,474</u>

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

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**NOTE 6 LINE OF CREDIT**

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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 May 2023. At June 30, 2022 and 2021 the interest rate was 6.25% and 5.75%, respectively. The Organization had no advances outstanding at June 30, 2022 and 2021.

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 May 2023. At June 30, 2022 and 2021 the interest rate was 4.75% and 4.25%, respectively. The Organization had no advances outstanding at June 30, 2022 and 2021; however, the Organization did draw down on the loan subsequent to June 30, 2022 in order to cover outstanding checks that had not cleared as of June 30, 2022.

**NOTE 7 NET ASSETS**

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Net assets with donor restrictions at June 30, 2022 and 2021, consisted of contributions made to the Harding Legal Fund, which totaled \$9,162 for both years.

**NOTE 8 DONATED SERVICES AND MATERIAL**

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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, 2022 and 2021, \$961 and \$0 of donated services were reflected as contributions and expenses in the financial statements, respectively. During the fiscal years ended June 30, 2022 and 2021, the Organization received 1,346 and 287 volunteer hours, respectively. Of those hours, 84 and 0, respectively, are recorded in the financial statements.

Also, during fiscal years ended June 30, 2022 and 2021, materials consisting of food, clothing and other program supplies have been received. During fiscal years ended June 30, 2022 and 2021, the Organization received \$9,217 and \$4,527 in donated materials, respectively. A majority of these are passed directly to program beneficiaries. At June 30, 2022 and 2021, \$4,125 and \$645 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**

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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, 2022 and 2021, 84% and 79% of revenues, respectively, were received from the above third parties noted.



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

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**NOTE 10 SIGNIFICANT CONCENTRATIONS OF CREDIT RISK**

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As described in Note 9, the Organization relies primarily on a few sources for its revenues. At June 30, 2022 and 2021, \$258,688 and \$270,618, 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 OPERATING LEASE**

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The Organization leases office space on a month-to-month basis. At June 30, 2022 and 2021, rent expense was \$12,300 for both years.

**NOTE 12 SUPPLEMENTAL DISCLOSURES - PCAR/PCADV**

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***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, 2022, the Organization spent match monies totaling 31% and 27% of the respective contracts to fulfill their obligations. For the year ended June 30, 2021, the Organization spent match monies totaling 39% and 37% of the respective contracts to fulfill their obligations.

***Sexual Assault Expenditures***

For the years ended June 30, 2022 and 2021, total sexual assault expenditures for the Organization were \$277,440 and \$268,363, respectively.

***Domestic Violence Expenditures***

For the years ended June 30, 2022 and 2021, total domestic violence expenditures for the Organization were \$854,899 and \$951,518, 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, 2022 and 2021.

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

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**NOTE 13 GOVERNMENT GRANT REVENUE**

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Total revenue from Government Grants, as reported on the Statements of Activities, consisted of the following for the years ending June 30, 2022 and 2021:

	<b>2022</b>	<b>2021</b>
PCADV	\$ 529,342	\$ 562,299
PCAR	175,426	146,082
PCCD	222,388	271,246
CDC Delta Impact	52,188	36,180
Federal Emergency Management Assistance Grant (FEMA)	<u>18,675</u>	<u>22,375</u>
	<u><u>\$ 998,019</u></u>	<u><u>\$ 1,038,182</u></u>

As of June 30, 2022, there were deferred revenues of \$112,845 recognized for funds received during the fiscal year that are to be used in fiscal year ending June 30, 2023. These funds mainly consisted of the Organization's CDC Delta Impact grant, as well as other grant funds.

As of June 30, 2021, there were deferred revenues of \$170,919 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 14 LIQUIDITY AND AVAILABILITY**

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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:

	<b>Years ended June 30,</b>	
	<b>2022</b>	<b>2021</b>
Cash	\$ 16,313	\$ 129,695
Certificate of deposit	27,853	27,759
Accounts receivable	258,688	270,618
Less: donor restricted cash	<u>(9,162)</u>	<u>(9,162)</u>
	<u><u>\$ 293,692</u></u>	<u><u>\$ 418,910</u></u>

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

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**NOTE 15 COVID-19**

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

The Organization received funds through the Payroll Protection Program (PPP Loan) to fund payroll, rent, utilities, and interest on mortgages and existing debt, which is a part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) enacted by Congress on March 27, 2020 (See Note 16).

In January 2021, the Organization began providing in-person legal accompaniment services. On May 2021, the Organization began providing in-person counseling and support services and education and outreach following CDC guidelines and federal mandates. By Mid-May, we were cleared to provide medical advocacy and emergency response at local hospitals within our service area.

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

**NOTE 16 SUBSEQUENT EVENTS**

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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, 2022 and have issued our report thereon dated October 25, 2022, 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 Kearns + Company, LLC*

York, Pennsylvania  
October 25, 2022

**THE WOMEN'S CENTER, INC.**  
**Act 44 PCAR Contract #6049**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 81,459	\$ 81,459	\$ 81,459	\$ -	\$ -
Benefits	28,018	28,018	28,018	-	-
Total personnel	109,477	109,477	109,477	-	-
Operations:					
Consultant fees	1,700	1,700	1,700	-	-
Audit fees	2,050	2,050	2,050	-	-
Office supplies	4,500	4,500	4,500	-	-
Printing and duplicating	300	300	300	-	-
Telephone	2,500	2,500	2,500	-	-
Postage	250	250	250	-	-
Rent and maintenance of space	3,000	3,000	3,000	-	-
Utilities	1,500	1,515	1,515	(15)	-
Rent and maintenance of equipment	500	500	500	-	-
Travel	200	200	200	-	-
PR/advertising	200	185	185	15	-
Education and library	1,200	1,201	1,201	(1)	-
Dues/memberships/subs	170	169	169	1	-
Insurance	2,100	2,100	2,100	-	-
Total operations	20,170	20,170	20,170	-	-
Program totals	\$ 129,647	\$ 129,647	\$ 129,647	\$ -	\$ -

**THE WOMEN'S CENTER, INC.**  
**Title XX PCAR Contract #6049**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

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Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$10,340	\$10,340	\$10,340	\$ -	\$ -
Benefits	<u>3,475</u>	<u>3,475</u>	<u>3,475</u>	<u>-</u>	<u>-</u>
Total personnel	13,815	13,815	13,815	-	-
Operations:					
Office supplies	500	500	500	-	-
Telephone	350	350	350	-	-
Postage	50	50	50	-	-
Rent and maintenance of space	175	175	175	-	-
Utilities	200	200	200	-	-
Rent and maintenance of equipment	40	40	40	-	-
Insurance	<u>220</u>	<u>220</u>	<u>220</u>	<u>-</u>	<u>-</u>
Total operations	<u>1,535</u>	<u>1,535</u>	<u>1,535</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$15,350</u>	<u>\$15,350</u>	<u>\$15,350</u>	<u>\$ -</u>	<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**Sexual Assault Services Program (SASP) PCAR Contract #6049**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

	Approved Budget	8/1/20 - 6/30/21 Reported Costs	7/1/21 - 7/31/21 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>						
Personnel:						
Salaries	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ -	\$ -
Benefits	1,499	1,004	495	1,499	-	-
Total personnel	6,299	5,804	495	6,299	-	-
Operations:						
Consultant fees	100	75	25	100	-	-
Office supplies	197	197	3	200	(3)	-
Printing and duplicating	1	2		2	(1)	-
Telephone	107	105	2	107	-	-
Rent and maintenance of space	90	20	70	90	-	-
Utilities	102	31	67	98	4	-
Insurance	76	76	-	76	-	-
Total operations	673	506	167	673	-	-
Program totals	\$ 6,972	\$ 6,310	\$ 662	\$ 6,972	\$ -	\$ -



**THE WOMEN'S CENTER, INC.**  
**Sexual Assault Services Program (SASP) PCAR Contract #6049**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

Budget Category	Approved Budget	8/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 4,975	\$ 4,975	\$4,975	\$ -	\$ -
Benefits	<u>1,630</u>	<u>1,073</u>	<u>1,073</u>	<u>557</u>	<u>-</u>
Total personnel	6,605	6,048	6,048	557	-
Operations:					
Consultant fees	100	92	92	8	-
Office supplies	200	181	181	19	-
Printing and duplicating	25	25	25	-	-
Telephone	123	116	116	7	-
Rent and maintenance of space	100	92	92	8	-
Utilities	105	79	79	26	-
Insurance	<u>85</u>	<u>78</u>	<u>78</u>	<u>7</u>	<u>-</u>
Total operations	<u>738</u>	<u>663</u>	<u>663</u>	<u>75</u>	<u>-</u>
Program totals	<u>\$ 7,343</u>	<u>\$ 6,711</u>	<u>\$6,711</u>	<u>\$ 632</u>	<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**

**Preventative Health and Health Services Block Grant (PHHSBG) PCAR Contract #6049**

**Schedule of Budgeted, Reported, and Allowable Costs**

**Year Ended June 30, 2022**

	Approved Budget	10/1/20 - 6/30/21 Reported Costs	7/1/21 - 9/30/21 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>						
Personnel:						
Salaries	\$ 2,400	\$ 1,800	\$ 600	\$ 2,400	\$ -	\$ -
Benefits	808	606	202	808	-	-
Total personnel	3,208	2,406	802	3,208	-	-
Operations:						
Telephone	60	45	15	60	-	-
Utilities	60	45	15	60	-	-
Insurance	45	34	11	45	-	-
Total operations	165	124	41	165	-	-
Program totals	\$ 3,373	\$ 2,530	\$ 843	\$ 3,373	\$ -	\$ -

**THE WOMEN'S CENTER, INC.****Preventative Health and Health Services Block Grant (PHHSBG) PCAR Contract #6049****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2022**

	Approved Budget	10/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>					
Personnel:					
Salaries	\$ 2,400	\$ 1,800	\$ 1,800	\$ 600	\$ -
Benefits	750	562	562	188	-
Total personnel	3,150	2,362	2,362	788	-
Operations:					
Telephone	70	53	53	17	-
Utilities	70	53	53	17	-
Insurance	45	34	34	11	-
Total operations	185	140	140	45	-
Program totals	<u>\$ 3,335</u>	<u>\$ 2,502</u>	<u>\$ 2,502</u>	<u>\$ 833</u>	<u>\$ -</u>

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

Budget Category	Approved Budget	8/1/21 - 7/31/22 Reported Costs	Total	Allowable Per Au	
				(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 2,050	\$ 2,050	\$ 2,050	\$ -	\$ -
Benefits	658	632	632	26	-
Total personnel	2,708	2,682	2,682	26	-
Operations:					
Consultant fees	50	50	50	-	-
Office Supplies	100	75	75	25	-
Printing & duplicating	12	12	12	-	-
Rent and maintenance of space	50	50	50	-	-
Telephone	50	50	50	-	-
Utilities	50	42	42	8	-
Insurance	35	35	35	-	-
Total operations	347	314	314	33	-
Program totals	<u>\$ 3,055</u>	<u>\$ 2,996</u>	<u>\$ 2,996</u>	<u>\$ 59</u>	<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**Schedule of Revenues**  
**PCAR Contract #6049**  
**Year Ended June 30, 2022**

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**Received During:**

July	\$ -
August	33,099
September	12,690
October	12,203
November	144
December	23,708
January	12,064
February	12,424
March	13,339
April	898
May	14,802
June	<u>24</u>
	135,395
Receivable at June 30:	
June	<u>23,316</u>
Total	<u><u>\$ 158,711</u></u>

**THE WOMEN'S CENTER, INC.**  
**PCAR Contract #6049**  
**Combined Schedule of Budgeted, Reported, and Allowable Costs with Funding**  
**Reconciliation**  
**Year Ended June 30, 2022**

Budget Category	Approved Budget	7/1/20 - 6/30/21 Reported Costs	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>ACT 44</b>						
Personnel	\$ 109,477	\$ -	\$ 109,477	\$ 109,477	\$ -	\$ -
Operations	20,170	-	20,170	20,170	-	-
<b>TITLE XX</b>						
Personnel	13,815	-	13,815	13,815	-	-
Operations	1,535	-	1,535	1,535	-	-
<b>SASP</b>						
Personnel	6,299	5,804	495	6,299	-	-
Operations	673	506	167	673	-	-
<b>SASP</b>						
Personnel	6,605	-	6,048	6,048	557	-
Operations	738	-	663	663	75	-
<b>PHHSBG</b>						
Personnel	3,208	2,406	802	3,208	-	-
Operations	165	124	41	165	-	-
<b>PHHSBG</b>						
Personnel	3,150	-	2,362	2,362	788	-
Operations	185	-	140	140	45	-
<b>RSCCA</b>						
Personnel	2,708	-	2,682	2,682	26	-
Operations	347	-	314	314	33	-
	<u>\$ 169,075</u>	<u>\$ 8,840</u>	<u>\$ 158,711</u>	<u>\$ 167,551</u>	<u>\$ 1,524</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2022	\$ 135,395	
Approved contract receivable at June 30, 2022	<u>23,316</u>	\$ 158,711

Allowable costs:

Allowable costs	158,711	
Questioned costs	<u>-</u>	<u>158,711</u>
Due to (from) PCAR		<u>\$ -</u>

**THE WOMEN'S CENTER, INC.****Family Violence Prevention Services Program American Rescue Plan (FVPSA) PCAR****Contract #6049-2022****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2022**

Budget Category	Approved Budget	5/1/22 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	Under (Over) Budget	Questioned Costs
Personnel:					
Salaries	\$ 19,563	\$ 13,102	\$ 13,102	\$ 6,461	\$ -
Benefits	4,522	1,136	1,136	3,386	-
Total personnel	24,085	14,238	14,238	9,847	-
Operations:					
Consultant Fees	600	51	51	549	-
Office Supplies	1,500	59	59	1,441	-
Telephone	600	54	54	546	-
Rent and maintenance of space	400	-	-	400	-
Travel	100	-	-	100	-
Software	300	-	-	300	-
Temporary Housing/Shelter	<u>6,000</u>	<u>2,314</u>	<u>2,314</u>	<u>3,686</u>	<u>-</u>
Total operations	<u>9,500</u>	<u>2,478</u>	<u>2,478</u>	<u>7,022</u>	<u>-</u>
Program totals	<u>\$ 33,585</u>	<u>\$ 16,716</u>	<u>\$ 16,716</u>	<u>\$ 16,869</u>	<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**Title XX PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

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Budget Category	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 16,008	\$ 16,008	\$ 16,008	\$ -	\$ -
Benefits	<u>5,279</u>	<u>5,279</u>	<u>5,279</u>	<u>-</u>	<u>-</u>
Total personnel	21,287	21,287	21,287	-	-
Operations:					
Communication	400	400	400	-	-
Insurance	500	500	500	-	-
Maintenance	250	250	250	-	-
Professional fees	275	275	275	-	-
Rent	340	340	340	-	-
Supplies	200	200	200	-	-
Utilities	<u>304</u>	<u>304</u>	<u>304</u>	<u>-</u>	<u>-</u>
Total operations	<u>2,269</u>	<u>2,269</u>	<u>2,269</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 23,556</u>	<u>\$ 23,556</u>	<u>\$ 23,556</u>	<u>\$ -</u>	<u>\$ -</u>



**THE WOMEN'S CENTER, INC.**  
**ACT 44 PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

Budget Category	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 175,018	\$ 175,018	\$ 175,018	\$ -	\$ -
Benefits	61,717	61,717	61,717	-	-
Total personnel	236,735	236,735	236,735	-	-
Operations:					
Advertising	605	565	565	40	-
Audit	3,000	3,000	3,000	-	-
Communications	6,900	6,978	6,978	(78)	-
Equipment maintenance	815	815	815	-	-
Food	4,000	3,961	3,961	39	-
Insurance	3,560	3,560	3,560	-	-
Library	1,052	1,052	1,052	-	-
Maintenance	7,500	7,500	7,500	-	-
Memberships	450	450	450	-	-
Postage	554	554	554	-	-
Printing	690	690	690	-	-
Professional fees	3,900	3,900	3,900	-	-
Rent	5,150	5,150	5,150	-	-
Safe homes	9,000	9,000	9,000	-	-
Staff development	405	405	405	-	-
Supplies	20,420	19,669	19,669	751	-
Travel	775	775	775	-	-
Utilities	5,412	5,413	5,413	(1)	-
Total operations	74,188	73,437	73,437	751	-
Program totals	\$ 310,923	\$ 310,172	\$ 310,172	\$ 751	\$ -

**THE WOMEN'S CENTER, INC.**  
**FVPS PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

Budget Category	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 49,202	\$ 49,202	\$ 49,202	\$ -	\$ -
Benefits	13,293	13,293	13,293	-	-
Total personnel	62,495	62,495	62,495	-	-
Operations:					
Advertising	50	50	50	-	-
Audit	900	900	900	-	-
Communications	890	958	958	(68)	-
Equipment maintenance	200	200	200	-	-
Insurance	490	490	490	-	-
Education and library	245	245	245	-	-
Maintenance	1,500	1,500	1,500	-	-
Postage	79	79	79	-	-
Printing	83	83	83	-	-
Professional fees	621	621	621	-	-
Rent	700	700	700	-	-
Supplies	1,872	1,713	1,713	159	-
Travel	10	10	10	-	-
Utilities	510	514	514	(4)	-
Total operations	8,150	8,063	8,063	87	-
Program totals	\$ 70,645	\$ 70,558	\$ 70,558	\$ 87	\$ -

**THE WOMEN'S CENTER, INC.**  
**SSBG Relocation Funds PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

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	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>					
Operations:					
Relocation expenses	<u>\$10,638</u>	<u>\$ 10,638</u>	<u>\$10,638</u>	<u>\$ -</u>	<u>\$ -</u>
Program totals	<u>\$10,638</u>	<u>\$ 10,638</u>	<u>\$10,638</u>	<u>\$ -</u>	<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**Act 222 PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>					
Personnel:					
Salaries	\$ 9,476	\$ 9,476	\$ 9,476	\$ -	\$ -
Benefits	<u>3,055</u>	<u>3,055</u>	<u>3,055</u>	<u>-</u>	<u>-</u>
Total personnel	12,531	12,531	12,531	-	-
Operations:					
Audit	100	100	100		
Communication	200	200	200	-	-
Insurance	60	60	60	-	-
Rent	200	200	200	-	-
Utilities	<u>76</u>	<u>76</u>	<u>76</u>	<u>-</u>	<u>-</u>
Total operations	<u>636</u>	<u>636</u>	<u>636</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 13,167</u>	<u>\$ 13,167</u>	<u>\$ 13,167</u>	<u>\$ -</u>	<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**SSBG/Medical Advocacy PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>					
Personnel:					
Salaries	\$ 33,051	\$ 33,051	\$ 33,051	\$ -	\$ -
Benefits	8,974	8,974	8,974	-	-
Total personnel	42,025	42,025	42,025	-	-
Operations:					
Audit	1,000	1,000	1,000	-	-
Communications	1,150	1,248	1,248	(98)	-
Equipment maintenance	250	250	250	-	-
Insurance	1,150	1,150	1,150	-	-
Library	-	-	-	-	-
Maintenance	2,006	2,006	2,006	-	-
Postage	115	115	115	-	-
Printing	63	63	63	-	-
Professional fees	-	-	-	-	-
Rent	600	600	600	-	-
Supplies	4,937	4,835	4,835	102	-
Travel	600	600	600	-	-
Utilities	1,015	1,019	1,019	(4)	-
Total operations	12,886	12,886	12,886	-	-
Program totals	\$ 54,911	\$ 54,911	\$ 54,911	\$ -	\$ -

**THE WOMEN'S CENTER, INC.**  
**PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

Budget Category	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
<b>TITLE XX</b>					
Personnel	\$ 21,287	\$ 21,287	\$ 21,287	\$ -	\$ -
Operations	2,269	2,269	2,269	-	-
<b>ACT 44</b>					
Personnel	236,735	236,735	236,735	-	-
Operations	74,188	73,437	73,437	751	-
<b>FVPS</b>					
Personnel	62,495	62,495	62,495	-	-
Operations	8,150	8,063	8,063	87	-
<b>SSBG/BLOCK GRANT</b>					
Relocation expenses	10,638	10,638	10,638	-	-
<b>ACT 222</b>					
Personnel	12,531	12,531	12,531	-	-
Operations	636	636	636	-	-
<b>MEDICAL ADVOCACY</b>					
Personnel	42,025	42,025	42,025	-	-
Operations	12,886	12,886	12,886	-	-
	<u>\$ 483,840</u>	<u>\$ 483,002</u>	<u>\$ 483,002</u>	<u>\$ 838</u>	<u>\$ -</u>
Funding reconciliation:					
Approved contract received as of June 30, 2021				\$ 361,803	
Approved contract receivable at June 30, 2021				<u>121,199</u>	\$ 483,002
Allowable costs:					
Allowable costs				483,002	
Questioned costs				<u>-</u>	<u>483,002</u>
Due to (from) PCADV					<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

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**Received During:**

July	\$ -
August	-
September	96,394
October	-
November	36,054
December	38,006
January	30,581
February	35,092
March	54,962
April	30,100
May	40,614
June	<u>-</u>
	361,803

Receivable at June 30:

June	<u>121,199</u>
Total	<u>\$ 483,002</u>

**THE WOMEN'S CENTER**  
**FVPSA CARES PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

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Budget Category	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Operations:					
Safe Homes	\$ 2,507	\$ 2,507	\$ 2,507	\$ -	\$ -
Total operations	2,507	2,507	2,507	-	-
Program totals	<u>\$ 2,507</u>	<u>\$ 2,507</u>	<u>\$ 2,507</u>	<u>\$ -</u>	<u>\$ -</u>



**THE WOMEN'S CENTER, INC.**  
**FVPSA ARP PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

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Budget Category	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Total	Allowable Costs Per Audit	
				Under (Over) Budget	Questioned Costs
Personnel:					
Salaries	\$ 1,788	\$ 1,788	\$ 1,788	\$ -	\$ -
Benefits	949	949	949	-	-
Total personnel	2,737	2,737	2,737	-	-
Operations:					
Communications	615	615	615	-	-
Equipment maintenance	300	300	300	-	-
Professional Fees	300	300	300	-	-
Supplies	544	544	544	-	-
Safe Homes	30,112	30,112	30,112	-	-
Total operations	31,871	31,871	31,871	-	-
Program totals	<u>\$ 34,608</u>	<u>\$ 34,608</u>	<u>\$ 34,608</u>	<u>\$ -</u>	<u>\$ -</u>

**THE WOMEN'S CENTER**  
**ARP ACT Testing, Vaccines and Mobile Unit Funding PCADV Contract #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

Budget Category	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	Under (Over) Budget	Questioned Costs
Personnel:					
Salaries	\$ 4,211	\$ 4,211	\$ 4,211	\$ -	\$ -
Benefits	103	103	103	-	-
Total personnel	4,314	4,314	4,314	-	-
Operations:					
Communications	12	12	12	-	-
Professional Fees	27	27	27	-	-
Supplies	1	1	1	-	-
Program Supplies	4,870	4,870	4,870	-	-
Utilities	3	3	3	-	-
Total operations	4,913	4,913	4,913	-	-
Program totals	<u>\$ 9,227</u>	<u>\$ 9,227</u>	<u>\$ 9,227</u>	<u>\$ -</u>	<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**DEI PCADV #6049-2022**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2022**

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Budget Category	Approved Budget	7/1/21 - 6/30/22 Reported Costs	Allowable Costs Per Audit		
			Total	Under (Over) Budget	Questioned Costs
Personnel:					
Salaries	\$ 2,668	\$ 2,668	\$ 2,668	\$ -	\$ -
Benefits	<u>462</u>	<u>462</u>	<u>462</u>	<u>-</u>	<u>-</u>
Total personnel	3,130	3,130	3,130	-	-
Operations:					
Professional Fees	8,170	8,170	8,170	-	-
Total operations	<u>8,170</u>	<u>8,170</u>	<u>8,170</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 11,300</u>	<u>\$ 11,300</u>	<u>\$ 11,300</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, 2022, 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, 2022.

***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 Hearn & Company, LLC*

York, Pennsylvania  
October 25, 2022

**THE WOMEN'S CENTER, INC.**  
**Schedule of Findings and Responses**  
**Year Ended June 30, 2022**

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**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