

Audited  
Financial  
Report

June 30,  
2021

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

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
The Women's Center, Inc.

### ***REPORT ON THE FINANCIAL STATEMENTS***

We have audited the accompanying financial statements of The Women's Center, Inc., which comprise the Statements of Financial Position as of June 30, 2021, and the related Statements of Activities, Functional Expenses and Cash Flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit guidelines issued by the Pennsylvania Department of Public Welfare; and audit guidelines issued by the Pennsylvania Coalition Against Rape and Domestic Violence. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

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, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on June 30, 2020 Financial Statements**

The financial statements of The Women's Center, Inc., as of June 30, 2020 were audited by other auditors whose report dated October 30, 2020, expressed an unmodified opinion on those statements.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2021 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 27, 2021

**THE WOMEN'S CENTER, INC.**  
**Statements of Financial Position**  
**June 30, 2021 and 2020**

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	2021	2020
<b>ASSETS</b>		
Cash	\$ 129,695	\$ 226,243
Certificate of deposit	27,759	27,611
Accounts receivable	270,618	239,261
Prepaid expenses	18,896	27,417
Property and equipment, net	<u>148,474</u>	<u>158,098</u>
Total assets	<u>\$ 595,442</u>	<u>\$ 678,630</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 52,715	\$ 74,714
Accrued wages	62,660	36,203
Accrued vacation	25,825	29,848
Other payroll withholdings	30,517	27,535
Loan payable	-	146,749
Accrued Interest	-	244
Deferred revenue	<u>170,919</u>	<u>115,254</u>
Total liabilities	342,636	430,547
<b>NET ASSETS</b>		
Without donor restrictions	243,644	239,011
With donor restrictions	<u>9,162</u>	<u>9,072</u>
Total net assets	<u>252,806</u>	<u>248,083</u>
Total liabilities and net assets	<u>\$ 595,442</u>	<u>\$ 678,630</u>

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

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	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
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	<u>-</u>	<u>-</u>	<u>-</u>
 Total revenues	 1,235,029	 90	 1,235,119
Expenses:			
Program services	890,347	-	890,347
Management and general	340,049	-	340,049
Fund-raising	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenses	 <u>1,230,396</u>	 <u>-</u>	 <u>1,230,396</u>
 Total change in net assets	 4,633	 90	 4,723
 <b>NET ASSETS AT BEGINNING OF YEAR</b>	 <u>239,011</u>	 <u>9,072</u>	 <u>248,083</u>
 <b>NET ASSETS AT END OF YEAR</b>	 <u>\$ 243,644</u>	 <u>\$ 9,162</u>	 <u>\$ 252,806</u>

**THE WOMEN'S CENTER, INC.**  
**Statement of Activities**  
**Year ended June 30, 2020**

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

**THE WOMEN'S CENTER, INC.**  
**Statement of Functional Expenses**  
**Year ended June 30, 2021**

	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	\$ 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>							
Office supplies	74,386	18,596	92,982	23,245	-	23,245	116,227
Maintenance, repairs and equipment rent	43,628	4,848	48,476	-	-	-	48,476
Safe homes - emergency shelter	41,325	-	41,325	-	-	-	41,325
Telephone	19,312	5,134	24,446	2,126	-	2,126	26,572
Consultant	17,129	5,409	22,538	-	-	-	22,538
Insurance	11,148	2,963	14,111	-	-	-	14,111
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
Utilities	7,884	2,224	10,108	879	-	879	10,987
Depreciation and amortization	6,642	2,214	8,856	770	-	770	9,626
Relocation fund	8,138	-	8,138	-	-	-	8,138
Housekeeping supplies	6,507	342	6,849	-	-	-	6,849
Books/films/subscriptions	3,320	1,106	4,426	-	-	-	4,426
Food	3,697	704	4,401	-	-	-	4,401
Miscellaneous	304	-	304	3,378	-	3,378	3,682
Postage	1,808	603	2,411	210	-	210	2,621
Printing	961	156	1,117	-	-	-	1,117
Advertising	637	149	786	-	-	-	786
Memberships	-	-	-	756	-	756	756
Conferences	418	139	557	-	-	-	557
Travel	307	86	393	-	-	-	393
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.**  
**Statement of Functional Expenses**  
**Year ended June 30, 2020**

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

**THE WOMEN'S CENTER, INC.**  
**Statements of Cash Flows**  
**Years ended June 30, 2021 and 2020**

	2021	2020
<b>OPERATING ACTIVITIES</b>		
Change in net assets	\$ 4,723	\$ (123,174)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	9,626	10,937
Forgiveness - PPP Loan	(146,749)	-
(Increase) decrease in:		
Accounts receivable	(31,357)	(44,275)
Prepaid expenses	8,521	5,001
Increase (decrease) in:		
Accounts payable	(21,999)	6,654
Accrued interest	(244)	244
Other payroll withholdings	2,980	5,150
Accrued wages and vacation	22,434	19,205
Deferred revenue	55,665	31,889
	<u>(101,123)</u>	<u>34,805</u>
<b>Total adjustments</b>		
	<u>(101,123)</u>	<u>34,805</u>
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	<b>(96,400)</b>	<b>(88,369)</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of certificates of deposits	<u>(148)</u>	<u>(247)</u>
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(148)</b>	<b>(247)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from PPP Loan	<u>-</u>	<u>146,749</u>
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>-</b>	<b>146,749</b>
<b>NET CHANGE IN CASH</b>	<b>(96,548)</b>	<b>58,133</b>
Cash, beginning of year	<u>226,243</u>	<u>168,110</u>
Cash, end of year	<u>\$ 129,695</u>	<u>\$ 226,243</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, 2021 and 2020, 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, 2021 and 2020. 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, 2021 and 2020.

**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, 2021 and 2020 was \$786 and \$1,373, 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, 2021 and 2020. There were no uninsured cash balances at June 30, 2021 and 2020; however, balances could have exceeded this limit throughout the year.

**NOTE 3 ACCOUNTS RECEIVABLE**

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	<b>2021</b>	<b>2020</b>
PCADV	\$ 156,125	\$ 165,771
PCCD	110,490	72,965
PCAR	856	525
Other	<u>3,147</u>	<u>-</u>
	<u>\$ 270,618</u>	<u>\$ 239,261</u>

**NOTE 4 CERTIFICATES OF DEPOSIT**

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	<b>2021</b>		<b>2020</b>	
	<u>Cost Basis</u>	<u>Market Value</u>	<u>Cost Basis</u>	<u>Market Value</u>
0.35% Certificate of deposit - 36 month maturity date of April 3, 2022	<u>\$ 27,759</u>	<u>\$ 27,759</u>	<u>\$ 27,611</u>	<u>\$ 27,611</u>

**NOTE 5 PROPERTY AND EQUIPMENT**

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Property and equipment at June 30, 2021 and 2020 are comprised of the following:

	<b>2021</b>	<b>2020</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>(294,185)</u>	<u>(284,561)</u>
	<u>\$ 148,474</u>	<u>\$ 158,098</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 April 2022. At June 30, 2021 and 2020, the interest rate was 5.75%. The Organization had no advances outstanding at June 30, 2021 and 2020.

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 April 2022. It is secured by the Organization's shelter building. At June 30, 2021 and 2020, the interest rate was 4.25%. The Organization had no advances outstanding at June 30, 2021 and 2020.

**NOTE 7 NET ASSETS**

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Net assets with donor restrictions at June 30, 2021 and 2020, consisted of contributions made to the Harding Legal Fund, which totaled \$9,162 and \$9,072, respectively.

**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, 2021 and 2020, \$0 and \$1,053 of donated services were reflected as contributions and expenses in the financial statements, respectively. During the fiscal years ended June 30, 2021 and 2020, the Organization received 287 and 646 volunteer hours, respectively. Of those hours, 0 and 96, respectively, are recorded in the financial statements.

Also, during fiscal years ended June 30, 2021 and 2020, materials consisting of food, clothing and other program supplies have been received. During fiscal years ended June 30, 2021 and 2020, the Organization received \$4,527 and \$9,208 in donated materials, respectively. A majority of these are passed directly to program beneficiaries. At June 30, 2021 and 2020, \$645 and \$5,751 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, 2021 and 2020, 79% and 87% 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, 2021 and 2020, \$270,618 and \$239,261, respectively, of the Organization's receivables were due from one of these sources. These sources receive their funds from the Pennsylvania Department of Human Services.

**NOTE 11 OPERATING LEASE**

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The Organization leases office space on a month-to-month basis. At June 30, 2021 and 2020, rent expense was \$12,300 and \$12,338, respectively.

**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, 2021, the Organization spent match monies totaling 39% and 37% of the respective contracts to fulfill their obligations. For the year ended June 30, 2020, the Organization spent match monies totaling 38% and 38% of the respective contracts to fulfill their obligations.

***Sexual Assault Expenditures***

For the years ended June 30, 2021 and 2020, total sexual assault expenditures for the Organization were \$268,363 and \$276,932, respectively.

***Domestic Violence Expenditures***

For the years ended June 30, 2021 and 2020, total domestic violence expenditures for the Organization were \$951,518 and \$866,581, 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, 2021 and 2020.



**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, 2021 and 2020:

	<b>2021</b>	<b>2020</b>
PCADV	\$ 562,299	\$ 487,796
PCAR	146,082	152,747
PCCD	271,246	263,914
CDC Delta Impact	36,180	58,028
Federal Emergency Management Assistance Grant (FEMA)	<u>22,375</u>	<u>8,460</u>
	<u><u>\$ 1,038,182</u></u>	<u><u>\$ 970,945</u></u>

As of June 30, 2021, there were deferred revenues of \$170,919 recognized for funds received during the fiscal year that are to be used in fiscal year ending June 30, 2022. These funds mainly consisted of the Organization's CDC Delta Impact grant, as well as other grant funds.

As of June 30, 2020, there were deferred revenues of \$115,254 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>2021</b>	<b>2020</b>
Cash	129,695	\$ 226,243
Certificate of deposit	27,759	27,611
Accounts receivable	270,618	239,261
Less: donor restricted cash	<u>(9,162)</u>	<u>(9,072)</u>
	<u><u>\$ 418,910</u></u>	<u><u>\$ 484,043</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 PAYCHECK PROTECTION PROGRAM (PPP) LOAN**

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As referenced in Note 15, on May 1, 2020 the Organization received a PPP Loan from First Columbia Bank and Trust Co. in the amount of \$146,749. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the US Small Business Administration.

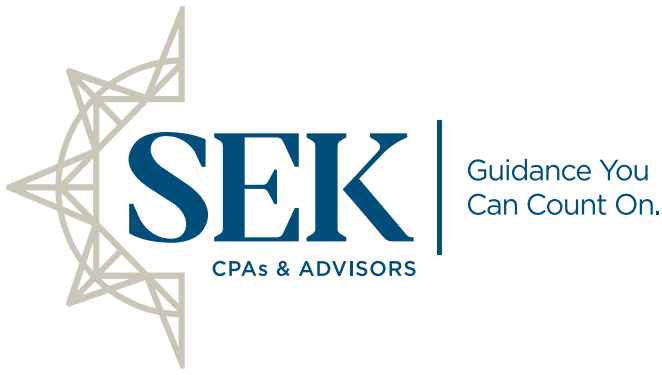
On May 5, 2021, the Organization received forgiveness of the full loan amount, therefore the Organization recognized \$146,749 of revenue on the Statement of Activity for the year ending June 30, 2021.

**NOTE 17 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, 2021 and have issued our report thereon dated October 27, 2021, which appears on pages 1 and 2 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 27, 2021

**THE WOMEN'S CENTER, INC.**  
**General Fund Act 44 PCAR Contract #5410**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 83,680	\$ 83,680	\$ 83,680	\$ -	\$ -
Benefits	23,691	23,691	23,691	-	-
Total personnel	107,371	107,371	107,371	-	-
Operations:					
Consultant fees	1,761	1,752	1,752	9	-
Audit fees	1,400	1,400	1,400	-	-
Office supplies	3,256	3,271	3,271	(15)	-
Printing and duplicating	81	81	81	-	-
Telephone	1,644	1,644	1,644	-	-
Postage	300	300	300	-	-
Rent and maintenance of space	1,000	1,000	1,000	-	-
Utilities	1,250	1,250	1,250	-	-
Rent and maintenance of equipment	290	285	285	5	-
Travel	50	50	50	-	-
Education and library	978	978	978	-	-
Dues/memberships/subs	172	171	171	1	-
Insurance	2,165	2,165	2,165	-	-
Total operations	14,372	14,372	14,372	-	-
Program totals	\$ 121,743	\$ 121,743	\$ 121,743	\$ -	\$ -

**THE WOMEN'S CENTER, INC.**  
**Social Services Block Grant (Title XX) PCAR Contract #5410**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

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Budget Category	Approved Budget	Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 9,144	\$ 9,144	\$ 9,144	\$ -	\$ -
Benefits	<u>2,455</u>	<u>2,455</u>	<u>2,455</u>	<u>-</u>	<u>-</u>
Total personnel	11,599	11,599	11,599	-	-
Operations:					
Consultant fees	-	-	-	-	-
Office supplies	1,020	1,020	1,020	-	-
Telephone	682	682	682	-	-
Postage	150	150	150	-	-
Rent and maintenance of space	620	620	620	-	-
Utilities	322	322	322	-	-
Rent and maintenance of equipment	45	45	45	-	-
Education/Library	-	-	-	-	-
Insurance	<u>212</u>	<u>212</u>	<u>212</u>	<u>-</u>	<u>-</u>
Total operations	<u>3,051</u>	<u>3,051</u>	<u>3,051</u>	<u>-</u>	<u>-</u>
Program totals	<u><u>\$14,650</u></u>	<u><u>\$14,650</u></u>	<u><u>\$14,650</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**THE WOMEN'S CENTER, INC.**  
**Sexual Assault Services Program (SASP) PCAR Contract #5410**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

	Approved Budget	8/1/19 - 6/30/20 Reported Costs	7/1/20 - 7/31/20 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	1,496	3	1,499	-	-
Total personnel	6,299	6,296	3	6,299	-	-
Operations:						
Consultant fees	75	75	-	75	-	-
Office supplies	108	108	-	108	-	-
Printing and duplicating	26	20	6	26	-	-
Telephone	107	110	(3)	107	-	-
Rent and maintenance of space	90	90	-	90	-	-
Utilities	102	102	-	102	-	-
Rent and maintenance of equipment	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Education/library	-	-	-	-	-	-
Insurance	76	76	-	76	-	-
Staff development	-	-	-	-	-	-
Total operations	584	581	3	584	-	-
Program totals	<u>\$ 6,883</u>	<u>\$ 6,877</u>	<u>\$ 6</u>	<u>\$ 6,883</u>	<u>\$ -</u>	<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**Sexual Assault Services Program (SASP) PCAR Contract #5410**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

	Approved Budget	8/1/20 - 6/30/21 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	1,004	495	-
Total personnel	6,299	5,804	5,804	495	-
Operations:					
Consultant fees	100	75	75	25	-
Office supplies	197	197	197	-	-
Printing and duplicating	1	2	2	(1)	-
Telephone	107	105	105	2	-
Rent and maintenance of space	90	20	20	70	-
Utilities	102	31	31	71	-
Insurance	76	76	76	-	-
Total operations	673	506	506	167	-
Program totals	<u>\$ 6,972</u>	<u>\$ 6,310</u>	<u>\$6,310</u>	<u>\$ 662</u>	<u>\$ -</u>



**THE WOMEN'S CENTER, INC.**  
**Preventative Health and Health Services Block Grant PCAR Contract #5410**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

	Approved Budget	10/1/19 - 6/30/20 Reported Costs	7/1/20 - 9/30/20 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	<u>\$ 3,373</u>	<u>\$ 2,530</u>	<u>\$ 843</u>	<u>\$ 3,373</u>	<u>\$ -</u>	<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**Preventative Health and Health Services Block Grant PCAR Contract #5410**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

	Approved Budget	10/1/20 - 6/30/21 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	808	606	606	202	-
Total personnel	3,208	2,406	2,406	802	-
Operations:					
Telephone	60	45	45	15	-
Utilities	60	45	45	15	-
Insurance	45	34	34	11	-
Total operations	165	124	124	41	-
Program totals	\$ 3,373	\$ 2,530	\$ 2,530	\$ 843	\$ -

**THE WOMEN'S CENTER, INC.**  
**Schedule of Revenues**  
**PCAR Contract #5410**  
**Year Ended June 30, 2021**

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**Received During:**

July	\$ -
August	-
September	33,516
October	22,410
November	88
December	11,451
January	11,877
February	14,484
March	11,033
April	11,033
May	15,846
June	<u>13,488</u>
	145,226
Receivable at June 30:	
June	<u>856</u>
Total	<u><u>\$ 146,082</u></u>

**THE WOMEN'S CENTER, INC.**  
**PCAR Contract #5410**  
**Combined Schedule of Budgeted, Reported, and Allowable Costs with Funding**  
**Reconciliation**  
**Year Ended June 30, 2021**

Budget Category	Approved Budget	7/1/19 - 6/30/20 Reported Costs	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<b>ACT 44</b>						
Personnel	\$ 107,371	\$ -	\$ 107,371	\$ 107,371	\$ -	\$ -
Operations	14,372	-	14,372	14,372	-	-
<b>TITLE XX</b>						
Personnel	11,599	-	11,599	11,599	-	-
Operations	3,051	-	3,051	3,051	-	-
<b>SASP</b>						
Personnel	6,299	6,877	6	6,883	-	-
Operations	584	-	-	-	-	-
<b>SASP</b>						
Personnel	6,299	-	5,804	5,804	495	-
Operations	673	-	506	506	167	-
<b>PHHSBG</b>						
Personnel	3,208	2,406	802	3,208	-	-
Operations	165	124	41	165	-	-
<b>PHHSBG</b>						
Personnel	3,208	-	2,406	2,406	802	-
Operations	165	-	124	124	41	-
	<u>\$ 156,994</u>	<u>\$ 9,407</u>	<u>\$ 146,082</u>	<u>\$ 155,489</u>	<u>\$ 1,505</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2021	\$ 145,226	
Approved contract receivable at June 30, 2021	<u>856</u>	\$ 146,082

Allowable costs:

Allowable costs	146,082	
Questioned costs	<u>-</u>	<u>146,082</u>

Due to (from) PCAR

\$ -

**THE WOMEN'S CENTER, INC.**  
**Title XX PCADV Contract #6049-2019**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

Budget Category	Approved Budget	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 16,008	\$ 16,008	\$ 16,008	\$ -	\$ -
Benefits	5,201	5,201	5,201	-	-
Total personnel	21,209	21,209	21,209	-	-
Operations:					
Communication	349	349	349	-	-
Insurance	250	250	250	-	-
Maintenance	527	527	527	-	-
Professional fees	200	200	200	-	-
Rent	303	303	303	-	-
Supplies	455	455	455	-	-
Utilities	263	263	263	-	-
Total operations	2,347	2,347	2,347	-	-
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 #6049-2019**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

Budget Category	Approved Budget	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 158,650	\$ 158,650	\$ 158,650	\$ -	\$ -
Benefits	49,192	49,192	49,192	-	-
Total personnel	207,842	207,842	207,842	-	-
Operations:					
Advertising	167	167	167	-	-
Audit	4,057	4,460	4,460	(403)	-
Communications	8,330	8,950	8,950	(620)	-
Equipment maintenance	1,260	1,386	1,386	(126)	-
Food	4,000	3,756	3,756	244	-
Insurance	6,103	6,103	6,103	-	-
Library	3,435	2,733	2,733	702	-
Maintenance	5,196	5,314	5,314	(118)	-
Memberships	450	495	495	(45)	-
Postage	800	880	880	(80)	-
Printing	465	465	465	-	-
Professional fees	4,045	3,927	3,927	118	-
Rent	3,982	3,982	3,982	-	-
Safe homes	3,000	3,000	3,000	-	-
Staff development	465	465	465	-	-
Supplies	42,810	42,482	42,482	328	-
Travel	101	101	101	-	-
Utilities	4,555	4,555	4,555	-	-
Total operations	93,221	93,221	93,221	-	-
Program totals	\$ 301,063	\$ 301,063	\$ 301,063	\$ -	\$ -

**THE WOMEN'S CENTER, INC.**  
**FVPS PCADV Contract #6049-2019**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

Budget Category	Approved Budget	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 30,908	\$ 30,908	\$ 30,908	\$ -	\$ -
Benefits	9,795	9,795	9,795	-	-
Total personnel	40,703	40,703	40,703	-	-
Operations:					
Advertising	18	18	18	-	-
Audit	872	959	959	(87)	-
Communications	1,004	1,104	1,104	(100)	-
Equipment maintenance	272	299	299	(27)	-
Insurance	821	821	821	-	-
Education and library	675	715	715	(40)	-
Maintenance	1,320	1,320	1,320	-	-
Postage	200	220	220	(20)	-
Printing	83	83	83	-	-
Professional fees	821	796	796	25	-
Rent	1,015	1,107	1,107	(92)	-
Supplies	23,445	23,027	23,027	418	-
Travel	20	20	20	-	-
Utilities	937	1,014	1,014	(77)	-
Total operations	31,503	31,503	31,503	-	-
Program totals	\$ 72,206	\$ 72,206	\$ 72,206	\$ -	\$ -

**THE WOMEN'S CENTER, INC.**  
**SSBG Relocation Funds PCADV Contract #6049-2019**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

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	Approved Budget	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>					
Operations:					
Relocation expenses	\$ 8,138	\$ 8,138	\$ 8,138	\$ -	\$ -
Program totals	\$ 8,138	\$ 8,138	\$ 8,138	\$ -	\$ -



**THE WOMEN'S CENTER, INC.**  
**Act 222 PCADV Contract #6049-2019**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

Budget Category	Approved Budget	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 9,476	\$ 9,476	\$ 9,476	\$ -	\$ -
Benefits	<u>2,865</u>	<u>2,865</u>	<u>2,865</u>	<u>-</u>	<u>-</u>
Total personnel	12,341	12,341	12,341	-	-
Operations:					
Audit	120	120	120		
Communication	188	188	188	-	-
Insurance	136	136	136	-	-
Rent	192	192	192	-	-
Utilities	<u>190</u>	<u>190</u>	<u>190</u>	<u>-</u>	<u>-</u>
Total operations	<u>826</u>	<u>826</u>	<u>826</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 #6049-2019**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

Budget Category	Approved Budget	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 31,498	\$ 31,498	\$ 31,498	\$ -	\$ -
Benefits	8,163	8,163	8,163	-	-
Total personnel	39,661	39,661	39,661	-	-
Operations:					
Audit	600	660	660	(60)	-
Communications	1,035	1,138	1,138	(103)	-
Equipment maintenance	162	178	178	(16)	-
Insurance	636	699	699	(63)	-
Library	-	-	-	-	-
Maintenance	400	440	440	(40)	-
Postage	115	126	126	(11)	-
Printing	110	110	110	-	-
Professional fees	-	-	-	-	-
Rent	615	676	676	(61)	-
Supplies	10,300	10,559	10,559	(259)	-
Travel	754	92	92	662	-
Utilities	523	572	572	(49)	-
Total operations	15,250	15,250	15,250	-	-
Program totals	\$ 54,911	\$ 54,911	\$ 54,911	\$ -	\$ -

**THE WOMEN'S CENTER**  
**DHS CARES PCADV Contract #6049-2021**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

	Approved Budget	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>					
<b>TITLE XX</b>					
Personnel	\$ 21,209	\$ 21,209	\$ 21,209	\$ -	\$ -
Operations	2,347	2,347	2,347	-	-
<b>ACT 44</b>					
Personnel	207,842	207,842	207,842	-	-
Operations	93,221	93,221	93,221	-	-
<b>FVPS</b>					
Personnel	40,703	40,703	40,703	-	-
Operations	31,503	31,503	31,503	-	-
<b>SSBG/BLOCK GRANT</b>					
Relocation expenses	8,138	8,138	8,138	-	-
<b>ACT 222</b>					
Personnel	12,341	12,341	12,341	-	-
Operations	826	826	826	-	-
<b>MEDICAL ADVOCACY</b>					
Personnel	39,661	39,661	39,661	-	-
Operations	15,250	15,250	15,250	-	-
	<u>\$ 473,041</u>	<u>\$ 473,041</u>	<u>\$ 473,041</u>	<u>\$ -</u>	<u>\$ -</u>
Funding reconciliation:					
Approved contract received as of June 30, 2021				\$ 322,506	
Approved contract receivable at June 30, 2021				<u>150,535</u>	
					\$ 473,041
Allowable costs:					
Allowable costs				473,041	
Questioned costs				<u>-</u>	<u>473,041</u>
Due to (from) PCADV					<u>\$ -</u>

**THE WOMEN'S CENTER, INC.**  
**FVPSA CARES PCADV Contract #6049-2021**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

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<b>Received During:</b>		
July		\$ -
August		78,837
September		-
October		-
November		-
December		-
January		65,598
February		61,760
March		77,457
April		-
May		38,854
June		<u>-</u>
		322,506
Receivable at June 30:		
June		<u>150,535</u>
	Total	<u>\$ 473,041</u>

**THE WOMEN'S CENTER, INC.**  
**DHS CARES PCADV Contract #6049-2021**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

	Approved Budget	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>					
Personnel:					
Salaries	\$ 11,667	\$ 11,667	\$ 11,667	\$ -	\$ -
Total personnel	11,667	11,667	11,667	-	-
Operations:					
Communications	2,627	2,627	2,627	-	-
Maintenance	27,646	27,646	27,646	-	-
Safe Homes	13,510	13,510	13,510	-	-
Supplies	22,951	22,951	22,951	-	-
Total operations	66,734	66,734	66,734	-	-
Program totals	\$ 78,401	\$ 78,401	\$ 78,401	\$ -	\$ -

**THE WOMEN'S CENTER, INC.**  
**FVPSA CARES PCADV Contract #6049-2021**  
**Schedule of Budgeted, Reported, and Allowable Costs**  
**Year Ended June 30, 2021**

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	Approved Budget	7/1/20 - 6/30/21 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<b>Budget Category</b>					
Operations:					
Communications	3,153	3,153	3,153	-	-
Library	165	165	165	-	-
Safe Homes	9,804	6,548	6,548	3,256	-
Supplies	240	240	240	-	-
Total operations	<u>13,362</u>	<u>10,106</u>	<u>10,106</u>	<u>3,256</u>	<u>-</u>
Program totals	<u>\$ 13,362</u>	<u>\$ 10,106</u>	<u>\$ 10,106</u>	<u>\$ 3,256</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, 2021, 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 27, 2021.

***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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Women's Center, 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 may exist that have not been identified.

### ***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 27, 2021



**THE WOMEN'S CENTER, INC.**  
**Schedule of Findings and Responses**  
**Year Ended June 30, 2021**

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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 disclosed during the audit.

**FINDINGS - FINANCIAL STATEMENT AUDIT**

None

**FINDINGS AND QUESTIONED COSTS**

None