

Audited
Financial
Report

June 30,
2025

The Women's Center, Inc.

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
The Women's Center, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Women's Center, Inc., (a nonprofit organization), which comprise the Statements of Financial Position as of June 30, 2025 and 2024, 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, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Women's Center, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Substantial Doubt about the Organization's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the Organization will continue as a going concern. As discussed in Note 14 to the financial statements, the Organization has experienced a negative impact to cash flow, due to its reliance on government funding and the state budget impasse, and has stated that substantial doubt exists about the Organization's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding those matters are also described in Note 14. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Women's Center, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Women's Center, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2025, on our consideration of The Women's Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Women's Center, Inc.'s control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Women's Center, Inc.'s internal control over financial reporting and compliance.

Smith Elliott Hearn & Company, LLC

York, Pennsylvania
October 30, 2025

THE WOMEN'S CENTER, INC.
Statements of Financial Position
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash	\$ 17,661	\$ 3,961
Certificate of deposit	-	28,020
Accounts receivable	152,338	155,220
Prepaid expenses	10,753	31,565
Property and equipment, net	114,343	122,488
Total assets	<u>\$ 295,095</u>	<u>\$ 341,254</u>
LIABILITIES		
Line of credit	\$ 94,758	\$ 75,249
Accounts payable	35,336	18,032
Accrued wages	39,839	20,508
Accrued vacation	29,127	31,253
Other payroll withholdings	36,416	35,494
Deferred revenue	<u>27,426</u>	<u>50,771</u>
Total liabilities	<u>262,902</u>	<u>231,307</u>
NET ASSETS		
Without donor restrictions	20,881	100,485
With donor restrictions	<u>11,312</u>	<u>9,462</u>
Total net assets	<u>32,193</u>	<u>109,947</u>
Total liabilities and net assets	<u>\$ 295,095</u>	<u>\$ 341,254</u>

THE WOMEN'S CENTER, INC.
Statement of Activities
Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Government grants	\$ 1,056,775	\$ -	\$ 1,056,775
Other grants	50,670	-	50,670
Contributions	22,017	1,850	23,867
In-kind contributions	8,211	-	8,211
Fundraising	25,060	-	25,060
Sponsorships	14,000	-	14,000
Interest income	85	-	85
	<u>1,176,818</u>	<u>1,850</u>	<u>1,178,668</u>
Total revenues			
	<u>1,176,818</u>	<u>1,850</u>	<u>1,178,668</u>
Expenses:			
Program services	986,846	-	986,846
Management and general	263,661	-	263,661
Fundraising	5,915	-	5,915
	<u>1,256,422</u>	<u>-</u>	<u>1,256,422</u>
Total expenses			
	<u>1,256,422</u>	<u>-</u>	<u>1,256,422</u>
Total change in net assets	(79,604)	1,850	(77,754)
NET ASSETS AT BEGINNING OF YEAR	<u>100,485</u>	<u>9,462</u>	<u>109,947</u>
NET ASSETS AT END OF YEAR	<u>\$ 20,881</u>	<u>\$ 11,312</u>	<u>\$ 32,193</u>

THE WOMEN'S CENTER, INC.
Statement of Activities
Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues:			
Government grants	\$ 1,064,937	\$ -	\$ 1,064,937
Other grants	19,325	-	19,325
Contributions	26,349	-	26,349
In-kind contributions	7,462	-	7,462
Fundraising	42,509	-	42,509
Interest income	242	-	242
Miscellaneous income	3,939	-	3,939
Total revenues	1,164,763	-	1,164,763
Expenses:			
Program services	983,891	-	983,891
Management and general	255,738	-	255,738
Fundraising	7,127	-	7,127
Total expenses	1,246,756	-	1,246,756
Total change in net assets	(81,993)	-	(81,993)
NET ASSETS AT BEGINNING OF YEAR	182,478	9,462	191,940
NET ASSETS AT END OF YEAR	<u>\$ 100,485</u>	<u>\$ 9,462</u>	<u>\$ 109,947</u>

THE WOMEN'S CENTER, INC.
Statement of Functional Expenses
Year Ended June 30, 2025

	Program Services			Supporting Services			
	Domestic Violence Program	Sexual Violence Program	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses
PERSONNEL							
Salaries	\$ 387,289	\$ 165,981	\$ 553,270	\$ 155,341	\$ -	\$ 155,341	\$ 708,611
Fringe benefits	140,119	62,797	202,916	54,607	-	54,607	257,523
Total personnel expenses	527,408	228,778	756,186	209,948	-	209,948	966,134
OPERATING EXPENSES							
Office supplies	23,652	6,265	29,917	7,831	-	7,831	37,748
Maintenance, repairs and equipment rent	30,836	3,426	34,262	-	-	-	34,262
Consultant	24,132	7,621	31,753	-	-	-	31,753
Telephone	15,024	3,994	19,018	1,654	-	1,654	20,672
Utilities	14,714	4,150	18,864	1,640	-	1,640	20,504
Insurance	12,271	3,262	15,533	-	-	-	15,533
Professional fees	-	-	-	14,450	-	14,450	14,450
Relocation fund	14,380	-	14,380	-	-	-	14,380
Rent	9,901	3,032	12,933	1,064	-	1,064	13,997
Miscellaneous	1,405	-	1,405	12,581	-	12,581	13,986
Administrative cost	-	-	-	12,532	-	12,532	12,532
Interest expense	7,555	2,519	10,074	-	-	-	10,074
Depreciation and amortization	5,620	1,873	7,493	652	-	652	8,145
Food	6,336	1,207	7,543	-	-	-	7,543
Books/films/subscriptions	4,519	1,507	6,026	-	-	-	6,026
Fundraising	-	-	-	-	5,915	5,915	5,915
Travel	3,698	1,043	4,741	-	-	-	4,741
Advertising	3,580	840	4,420	-	-	-	4,420
Printing	3,746	610	4,356	-	-	-	4,356
Safe homes - emergency shelter	3,177	-	3,177	-	-	-	3,177
Housekeeping supplies	2,945	155	3,100	-	-	-	3,100
Postage	1,249	416	1,665	145	-	145	1,810
Memberships	-	-	-	1,164	-	1,164	1,164
Total operating expenses	188,740	41,920	230,660	53,713	5,915	59,628	290,288
Total expenses	\$ 716,148	\$ 270,698	\$ 986,846	\$ 263,661	\$ 5,915	\$ 269,576	\$ 1,256,422

THE WOMEN'S CENTER, INC.
Statement of Functional Expenses
Year Ended June 30, 2024

	Program Services			Supporting Services			Total Supporting Services	Total Expenses
	Domestic Violence Program	Sexual Violence Program	Total Program Services	Management and General	Fundraising			
PERSONNEL								
Salaries	\$ 403,791	\$ 173,054	\$ 576,845	\$ 159,926	\$ -	\$ 159,926	\$ 736,771	
Fringe benefits	125,154	53,637	178,791	49,580	-	49,580	228,371	
Total personnel expenses	528,945	226,691	755,636	209,506	-	209,506	965,142	
OPERATING EXPENSES								
Office supplies	17,266	4,316	21,582	5,396	-	5,396	26,978	
Maintenance, repairs and equipment rent	14,152	1,573	15,725	-	-	-	15,725	
Consultant	18,028	5,691	23,719	-	-	-	23,719	
Telephone	15,641	4,156	19,797	1,721	-	1,721	21,518	
Utilities	12,627	3,561	16,188	1,408	-	1,408	17,596	
Insurance	12,064	3,207	15,271	-	-	-	15,271	
Professional fees	-	-	-	13,725	-	13,725	13,725	
Relocation fund	15,867	-	15,867	-	-	-	15,867	
Rent	9,011	2,541	11,552	1,004	-	1,004	12,556	
Miscellaneous	11,350	-	11,350	8,619	-	8,619	19,969	
Administrative cost	-	-	-	11,328	-	11,328	11,328	
Interest expense	4,417	1,472	5,889	-	-	-	5,889	
Depreciation and amortization	5,804	1,935	7,739	673	-	673	8,412	
Food	5,987	1,140	7,127	-	-	-	7,127	
Books/films/subscriptions	4,044	1,348	5,392	-	-	-	5,392	
Fundraising	-	-	-	-	7,127	7,127	7,127	
Travel	3,842	1,084	4,926	-	-	-	4,926	
Advertising	1,556	364	1,920	-	-	-	1,920	
Printing	8,817	1,436	10,253	-	-	-	10,253	
Safe homes - emergency shelter	30,822	-	30,822	-	-	-	30,822	
Housekeeping supplies	705	37	742	-	-	-	742	
Postage	1,533	511	2,044	178	-	178	2,222	
Memberships	-	-	-	2,180	-	2,180	2,180	
Software	-	300	300	-	-	-	300	
Conferences	37	13	50	-	-	-	50	
Total operating expenses	193,570	34,685	228,255	46,232	7,127	53,359	281,614	
Total expenses	\$ 722,515	\$ 261,376	\$ 983,891	\$ 255,738	\$ 7,127	\$ 262,865	\$ 1,246,756	

THE WOMEN'S CENTER, INC.
Statements of Cash Flows
Year Ended June 30, 2025 and 2024

	2025	2024
OPERATING ACTIVITIES		
Change in net assets	\$ (77,754)	\$ (81,993)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	8,145	8,412
(Increase) decrease in:		
Accounts receivable	2,882	(23,995)
Prepaid expenses	20,812	(7,359)
Increase (decrease) in:		
Accounts payable	17,304	(10,356)
Other payroll withholdings	922	15,985
Accrued wages and vacation	17,205	4,300
Deferred revenue	(23,345)	31,746
Total adjustments	43,925	18,733
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(33,829)	(63,260)
INVESTING ACTIVITIES		
Redemption (purchase) of certificates of deposits	28,020	(83)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	28,020	(83)
FINANCING ACTIVITIES		
Change in line of credit	19,509	48,796
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	19,509	48,796
NET CHANGE IN CASH	13,700	(14,547)
Cash, beginning of year	3,961	18,508
Cash, end of year	<u>\$ 17,661</u>	<u>\$ 3,961</u>

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Entity

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

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

Basis of Accounting

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

Use of Estimates in the Preparation of Financial Statements

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

Income Taxes

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable and Allowance for Doubtful Accounts

Management considers all accounts receivable at June 30, 2025 and 2024, 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, 2025 and 2024. 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, 2025 and 2024.

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

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

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

Revenue Recognition

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

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

Functional Allocation of Expenses

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

Advertising Costs

Advertising costs are expensed when incurred. Advertising expense for the years ended June 30, 2025 and 2024 was \$4,420 and \$1,920, respectively.

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

NOTE 2 CONCENTRATION OF CREDIT RISK - CASH

The Organization maintains its cash balances in one financial institution. The balances insured by the Federal Deposit Insurance Corporation were up to \$250,000 per institution at June 30, 2025 and 2024. There were no uninsured cash balances at June 30, 2025 and 2024; however, balances could have exceeded this limit throughout the year.

NOTE 3 ACCOUNTS RECEIVABLE

	2025	2024
PCADV	\$ 107,494	\$ 87,974
PCCD	23,334	49,287
PCAR	15,237	17,949
Other	<u>6,273</u>	<u>10</u>
	<u><u>\$ 152,338</u></u>	<u><u>\$ 155,220</u></u>

NOTE 4 CERTIFICATES OF DEPOSIT

	2025		2024	
	<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>\$ -</u>	<u>\$ -</u>	<u>\$ 28,020</u>	<u>\$ 28,020</u>

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2025 and 2024 are comprised of the following:

	2025	2024
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>(328,316)</u>	<u>(320,171)</u>
	<u><u>\$ 114,343</u></u>	<u><u>\$ 122,488</u></u>

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

NOTE 6 LINES OF CREDIT

The Organization maintains two lines of credit with First Columbia Bank and Trust. The first is a \$100,000 unsecured operating line of credit which carries a variable interest rate based upon Wall Street Prime plus 1.50% with an interest rate floor of 7.50%, which matures May 2026. At June 30, 2025 and 2024 the interest rate was 9.00% and 10.00%, respectively. The Organization had no advances outstanding at June 30, 2025 and 2024.

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 7.50%, which matures May 2026. At June 30, 2025 and 2024 the interest rate was 7.50% and 8.50%, respectively. The Organization had an outstanding balance of \$94,758 at June 30, 2025. The Organization had an outstanding balance of \$75,249 at June 30, 2024.

NOTE 7 NET ASSETS

Net assets with donor restrictions at June 30, 2025 and 2024, consisted of contributions made to the Harding Legal Fund, which totaled \$11,312 and \$9,462, respectively.

NOTE 8 DONATED SERVICES AND MATERIAL

Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization receives significant support from individuals with specialized skills. Values are assigned to these services based on rates commensurate with the type of volunteer services performed. At June 30, 2025 and 2024, \$2,889 and \$2,556 of donated services were reflected as contributions and expenses in the financial statements, respectively. During the fiscal years ended June 30, 2025 and 2024, the Organization received 1,930 and 1,402 volunteer hours, respectively. Of those hours, 193 and 183, respectively, are recorded in the financial statements.

Also during 2025 and 2024, materials consisting of food, clothing and other program supplies have been received. During Fiscal years ended June 30, 2025 and 2024 the Organization received \$8,211 and \$7,462 in donated materials, respectively. A majority of these are passed directly to program beneficiaries. At June 30, 2025 and 2024, \$5,322 and \$4,906 of donated materials were reflected as contributions and expenses in the financial statements, respectively, representing materials directly used by the program.

NOTE 9 THIRD PARTY REIMBURSEMENT ARRANGEMENTS

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

For the years ending June 30, 2025 and 2024, 81% and 80% of revenues, respectively, were received from the above third parties noted.

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

NOTE 10 SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

As described in Note 9, the Organization relies primarily on a few sources for its revenues. At June 30, 2025 and 2024, \$152,338 and \$155,210, respectively, of the Organization's receivables were due from these sources. These sources receive their funds from the Pennsylvania Department of Human Services.

NOTE 11 SUPPLEMENTAL DISCLOSURES - PCAR/PCADV

Match Requirements

The Organization is required by PCAR and PCADV to raise monies within the community and spend amounts in excess of 20% of each of these contracts. For the year ended June 30, 2025, the Organization spent match monies totaling 28% and 20% of the respective contracts to fulfill their obligations. For the year ended June 30, 2024, the Organization spent match monies totaling 28% and 25% of the respective contracts to fulfill their obligations.

Sexual Assault Expenditures

For the years ended June 30, 2025 and 2024, total sexual assault expenditures for the Organization were \$331,055 and \$286,688, respectively.

Domestic Violence Expenditures

For the years ended June 30, 2025 and 2024, total domestic violence expenditures for the Organization were \$889,163 and \$937,065, 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, 2025 and 2024.

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

NOTE 12 GOVERNMENT GRANT REVENUE

Total revenue from Government Grants, as reported on the Statements of Activities, consisted of the following for the years ending June 30, 2025 and 2024:

	2025	2024
PCADV	\$ 582,913	\$ 589,532
PCAR	230,932	176,914
PCCD	237,050	280,284
Federal Emergency Management Assistance Grant (FEMA)	<u>5,880</u>	<u>18,207</u>
	<u><u>\$ 1,056,775</u></u>	<u><u>\$ 1,064,937</u></u>

As of June 30, 2025, there were deferred revenues of \$27,426 recognized for funds received during the fiscal year that are to be used in fiscal year ending June 30, 2025. As of June 30, 2024, there were deferred revenues of \$50,771 recognized for funds received during the fiscal year that were to be used in the future. These funds mainly consisted of grant funds related to future programs.

NOTE 13 LIQUIDITY AND AVAILABILITY

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

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

	2025	2024
Cash	\$ 17,661	\$ 3,961
Certificate of deposit	-	28,020
Accounts receivable	152,338	155,220
Less: donor restricted cash	<u>(11,312)</u>	<u>(9,462)</u>
	<u><u>\$ 158,687</u></u>	<u><u>\$ 177,739</u></u>

NOTE 14 GOING CONCERN CONTINGENCY

The Organization has experienced a negative impact to cash flow, due to its reliance on government funding and the state budget impasse creating substantial doubt about the Organization's ability to continue as a going concern within one year of the date of this report. As a result, the Organization has furloughed some positions, instituted a hiring freeze and is relying on their lines of credit. As reported in the accompanying financial statements, the Organization reported a negative change in net assets of (\$79,604) for the year ended June 30, 2025, and a negative change in net assets of (\$81,993) for the year ended June 30, 2024.

Management has evaluated these factors and has created the following steps as a plan to mitigate substantial doubt. Management's plan is as follows:

- Step 1: Some staff will remain on furlough until the budget impasse is over; a hiring freeze has been placed on open positions.
- Step 2: Leadership staff have evaluated staffing, and program needs and have identified four positions that are not essential to maintaining service provision at current levels. These positions will be retired/eliminated.
- Step 3: The board of directors has increased fundraising efforts. They have also engaged for-profit entities for sponsorships to support the work that the Organization does in Columbia and Montour Counties and will continue to do so, an avenue not tapped into in the past. In addition, the Organization has sought out and applied for additional nongovernmental grants and will continue to do so. The Organization will also continue to build stronger relationships with donors and community partners.
- Step 4: Maintenance of and utilization of lines of credit as necessary for liquidity needs while the above steps are implemented. As described in Note 6, the Organization also has an unsecured \$100,000 line of credit and a \$200,000 line of credit, that can be utilized for liquidity needs as the steps above are implemented.

Management believes the plan identified above will be effective in mitigating the risk that the Organization will be unable to continue as a going concern.

NOTE 15 SUBSEQUENT EVENTS

Management has evaluated transactions and events subsequent to June 30, 2025 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, 2025 and have issued our report thereon dated October 30, 2025, which appears on pages 1 – 3 and contained an unmodified opinion on these financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole.

The following supplemental schedules are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Smith Elliott Hearn & Company, LLC

York, Pennsylvania
October 30, 2025

THE WOMEN'S CENTER, INC.
Act 44 PCAR Contract #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

	Approved Budget	Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 79,926	\$ 80,665	\$ 80,665	\$ (739)	\$ -
Benefits	29,501	28,990	28,990	511	-
Total personnel	109,427	109,655	109,655	(228)	-
Operations:					
Consultant fees	2,500	2,282	2,282	218	-
Audit fees	3,000	3,000	3,000	-	-
Office supplies	1,962	1,962	1,962	-	-
Printing and duplicating	550	550	550	-	-
Telephone	2,509	2,509	2,509	-	-
Postage	250	250	250	-	-
Rent and maintenance of space	2,300	2,300	2,300	-	-
Utilities	1,800	1,800	1,800	-	-
Rent and maintenance of equipment	500	500	500	-	-
Travel	350	350	350	-	-
PR/advertising	6	6	6	-	-
Education and library	1,100	1,090	1,090	10	-
Dues/memberships/subs	93	93	93	-	-
Insurance	1,800	1,800	1,800	-	-
Total operations	18,720	18,492	18,492	228	-
Program totals	\$ 128,147	\$ 128,147	\$ 128,147	\$ -	\$ -

THE WOMEN'S CENTER, INC.
Title XX PCAR Contract #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

Budget Category	Allowable Costs				
	Approved Budget	Reported Costs	Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 8,936	\$ 9,136	\$ 9,136	\$ (200)	\$ -
Benefits	<u>3,364</u>	<u>3,166</u>	<u>3,166</u>	<u>198</u>	<u>-</u>
Total personnel	12,300	12,302	12,302	(2)	-
Operations:					
Office supplies	550	550	550	-	-
Telephone	300	300	300	-	-
Postage	50	50	50	-	-
Rent and maintenance				-	
of space	350	350	350	-	-
Utilities	400	398	398	2	-
Rent and maintenance					
of equipment	25	25	25	-	-
Insurance	<u>375</u>	<u>375</u>	<u>375</u>	<u>-</u>	<u>-</u>
Total operations	<u>2,050</u>	<u>2,048</u>	<u>2,048</u>	<u>2</u>	<u>-</u>
Program totals	<u>\$ 14,350</u>	<u>\$ 14,350</u>	<u>\$ 14,350</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.
Preventative Health and Health Services Block Grant (PHHSBG)
PCAR Contract #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Under) Over Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 2,402	\$ 2,389	\$ 2,389	\$ 13	\$ -
Benefits	<u>691</u>	<u>704</u>	<u>704</u>	<u>(13)</u>	<u>-</u>
Total personnel	3,093	3,093	3,093	-	-
Operations:					
Telephone	60	60	60	-	-
Utilities	50	50	50	-	-
Insurance	<u>60</u>	<u>60</u>	<u>60</u>	<u>-</u>	<u>-</u>
Total operations	<u>170</u>	<u>170</u>	<u>170</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 3,263</u>	<u>\$ 3,263</u>	<u>\$ 3,263</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.**Sexual Assault Services Program (SASP) PCAR Contract #6049-2024****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2025**

	Approved Budget	8/1/23 - 6/30/24 Reported Costs	7/1/24 - 7/31/24 Reported Costs	Allowable Costs Per Audit		
				Total	Under (Over) Budget	Questioned Costs
Budget Category						
Personnel:						
Salaries	\$ 7,082	\$ 7,123	\$ (41)	\$ 7,082	\$ -	\$ -
Benefits	<u>2,849</u>	<u>2,474</u>	<u>375</u>	<u>2,849</u>	<u>-</u>	<u>-</u>
Total personnel	9,931	9,597	334	9,931	-	-
Operations:						
Consultant fees	125	111	14	125	-	-
Office supplies	150	92	58	150	-	-
Printing and duplicating	15	3	12	15	-	-
Telephone	125	57	68	125	-	-
Rent and maintenance of space	100	100	-	100	-	-
Utilities	70	70	-	70	-	-
Insurance	<u>120</u>	<u>112</u>	<u>8</u>	<u>120</u>	<u>-</u>	<u>-</u>
Total operations	<u>705</u>	<u>545</u>	<u>160</u>	<u>705</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 10,636</u>	<u>\$ 10,142</u>	<u>\$ 494</u>	<u>\$ 10,636</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.**Sexual Assault Services Program (SASP) PCAR Contract #6049-2025****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2025**

	Approved Budget	8/1/24 - 6/30/25 Reported Costs	Total	Allowable Costs Per Audit	
				Under (Over) Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 7,156	\$ 7,154	\$ 7,154	\$ 2	\$ -
Benefits	<u>2,820</u>	<u>2,817</u>	<u>2,817</u>	<u>3</u>	<u>-</u>
Total personnel	9,976	9,971	9,971	5	-
Operations:					
Consultant fees	100	100	100	-	-
Office supplies	105	110	110	(5)	-
Printing & duplicating	10	10	10	-	-
Telephone	100	100	100	-	-
Rent and maintenance of space	75	75	75	-	-
Utilities	75	75	75	-	-
Insurance	<u>100</u>	<u>100</u>	<u>100</u>	<u>-</u>	<u>-</u>
Total operations	<u>565</u>	<u>570</u>	<u>570</u>	<u>(5)</u>	<u>-</u>
Program totals	<u>\$ 10,541</u>	<u>\$ 10,541</u>	<u>\$ 10,541</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.**Rape Survivor Child Custody Act (RSCCA) PCAR Contract #6049-2024****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2025**

	Approved Budget	8/1/23 - 6/30/24 Reported Costs	7/1/24 - 7/31/25 Reported Costs	Allowable Costs Per Audit		
				Contract Total	Under (Over) Budget	Questioned Costs
Budget Category						
Personnel:						
Salaries	\$ 1,897	\$ 1,895	\$ 2	\$ 1,897	\$ -	\$ -
Benefits	<u>766</u>	<u>631</u>	<u>135</u>	<u>766</u>	<u>-</u>	<u>-</u>
Program totals	2,663	2,526	137	2,663	-	-
Operations:						
Consultant fees	80	80	-	80	-	-
Office supplies	55	55	-	55	-	-
Printing & duplicating	6	2	4	6	-	-
Telephone	60	40	20	60	-	-
Rent and maintenance of space	40	40	-	40	-	-
Utilities	55	55	-	55	-	-
Insurance	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>	<u>-</u>	<u>-</u>
Total operations	<u>346</u>	<u>322</u>	<u>24</u>	<u>346</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 3,009</u>	<u>\$ 2,848</u>	<u>\$ 161</u>	<u>\$ 3,009</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.**Rape Survivor Child Custody Act (RSCCA) PCAR Contract #6049-2025****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2025**

	Approved Budget	8/1/24 - 6/30/25 Reported Costs	Total	Allowable Costs Per Audit	
				Under (Over) Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 2,011	\$ 2,011	\$ 2,011	\$ -	\$ -
Benefits	<u>788</u>	<u>777</u>	<u>777</u>	<u>11</u>	<u>-</u>
Total personnel	2,799	2,788	2,788	11	-
Operations:					
Consultant fees	75	81	81	(6)	-
Office supplies	74	79	79	(5)	-
Printing & duplicating	5	5	5	-	-
Telephone	75	75	75	-	-
Rent and maintenance of space	50	50	50	-	-
Utilities	75	75	75	-	-
Insurance	<u>75</u>	<u>75</u>	<u>75</u>	<u>-</u>	<u>-</u>
Total operations	<u>429</u>	<u>440</u>	<u>440</u>	<u>(11)</u>	<u>-</u>
Program totals	<u>\$ 3,228</u>	<u>\$ 3,228</u>	<u>\$ 3,228</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.**Rape Prevention Education (RPE) PCAR Contract #6049-2024****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2025**

	Approved Budget	7/1/24 - 1/31/25 Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 24,704	\$ 24,704	\$ 24,704	\$ -	\$ -
Benefits	<u>9,867</u>	<u>9,867</u>	<u>9,867</u>	<u>-</u>	<u>-</u>
Total personnel	34,571	34,571	34,571	-	-
Operations:					
Office supplies	1,620	1,781	1,781	(161)	-
Printing	1,130	1,019	1,019	111	-
Telephone	750	825	825	(75)	-
Rent and maintenance of space	520	520	520	-	-
Utilities	750	790	790	(40)	-
Travel	522	357	357	165	-
Memberships	70	70	70	-	-
Insurance	<u>550</u>	<u>550</u>	<u>550</u>	<u>-</u>	<u>-</u>
Total operations	<u>5,912</u>	<u>5,912</u>	<u>5,912</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 40,483</u>	<u>\$ 40,483</u>	<u>\$ 40,483</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.**Rape Prevention Education (RPE) PCAR Contract #6049-2025****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2025**

	Approved Budget	2/1/25 - 6/30/25 Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 18,057	\$ 19,145	\$ 19,145	\$ (1,088)	\$ -
Benefits	<u>7,105</u>	<u>6,089</u>	<u>6,089</u>	<u>1,016</u>	<u>-</u>
Total personnel	25,162	25,234	25,234	(72)	-
Operations:					
Consultant	167	167	167	-	-
Audit	167	167	167	-	-
Office supplies	250	249	249	1	-
Printing	83	83	83	-	-
Telephone	417	395	395	22	-
Rent and maintenance of space	417	417	417	-	-
Utilities	417	417	417	-	-
Travel	327	278	278	49	-
Library	41	41	41	-	-
Insurance	<u>333</u>	<u>333</u>	<u>333</u>	<u>-</u>	<u>-</u>
Total operations	<u>2,619</u>	<u>2,547</u>	<u>2,547</u>	<u>72</u>	<u>-</u>
Program totals	<u>\$ 27,781</u>	<u>\$ 27,781</u>	<u>\$ 27,781</u>	<u>\$ -</u>	<u>\$ -</u>

THE WOMEN'S CENTER, INC.
PCAR CONTRACT #6049-2025
Combined Schedule of Budgeted, Reported, and Allowable Costs with Funding
Reconciliation
Year Ended June 30, 2025

Budget Category	Approved Budget	7/1/23 - 6/30/24 Reported Costs	7/1/24 - 6/30/25 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
ACT44						
Personnel	\$ 109,427	\$ -	\$ 109,655	\$ 109,655	\$ (228)	\$ -
Operations	18,720	-	18,492	18,492	228	-
TITLE XX						
Personnel	12,300	-	12,302	12,302	(2)	-
Operations	2,050	-	2,048	2,048	2	-
PHHSBG						
Personnel	3,093	-	3,093	3,093	-	-
Operations	170	-	170	170	-	-
SASP						
Personnel	9,931	9,597	334	9,931	-	-
Operations	705	545	160	705	-	-
SASP						
Personnel	9,976	-	9,971	9,971	5	-
Operations	565	-	570	570	(5)	-
RSCCA						
Personnel	2,663	2,526	137	2,663	-	-
Operations	346	322	24	346	-	-
RSCCA						
Personnel	2,799	-	2,788	2,788	11	-
Operations	429	-	440	440	(11)	-
RPE						
Personnel	59,733	-	59,805	37,118	(72)	-
Operations	8,531	-	8,459	8,459	72	-
FVPSA ARP						
Personal	2422	-	2,425	2,425	(3)	-
Operations	40	-	37	37	3	-
	<u>\$ 243,900</u>	<u>\$ 12,990</u>	<u>\$ 230,910</u>	<u>\$ 221,213</u>	<u>\$ -</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2025
Approved contract receivable at June 30, 2025

\$ 215,685
15,225
\$ 230,910

Allowable costs:

Allowable costs 230,910
Questioned costs - 230,910

Due to (from) PCAR \$ -

THE WOMEN'S CENTER, INC.
PCAR CONTRACT #6049-2025
Combined Schedule of Revenues
Year Ended June 30, 2025

Received During:

July	\$ -
August	23,204
September	670
October	29,408
November	17,674
December	15,734
January	30,709
February	15,119
March	33,902
April	3,761
May	20,530
June	<u>24,974</u>

215,685

Receivable at June 30:

June	<u>15,225</u>
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Total \$ 230,910

THE WOMEN'S CENTER, INC.**Family Violence Prevention Services Program American Rescue Plan Act (FVSPA)****PCAR Contract #6049-2025****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2025**

	Allowable Costs Per Audit				
	Approved Budget	7/1/2024- 6/30/2025 Reported Costs	Total	(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 2,225	\$ 2,228	\$ 2,228	\$ (3)	\$ -
Benefits	197	197	197	-	-
Total personnel	2,422	2,425	2,425	(3)	-
			-		
Operations:			-		
Consultant Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies	38	37	37	1	-
Telephone	-	-	-		
Rent and maintenance of equipment	-	-	-	-	-
Travel	2	-	-	2	-
Software	-	-	-	-	-
Temporary Housing/Shelter	-	-	-	-	-
Total operations	40	37	37	3	-
Program totals	\$ 2,462	\$ 2,462	\$ 2,462	\$ -	\$ -

THE WOMEN'S CENTER, INC.
Title XX PCADV Contract #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

	Approved Budget	7/1/24 - 6/30/25 Reported Costs	Allowable Costs Per Audit		
			Total	Under (Over) Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 15,100	\$ 15,015	\$ 15,015	\$ 85	\$ -
Benefits	5,934	5,966	5,966	(32)	-
Total personnel	21,034	20,981	\$20,981	53	-
Operations:					
Audit	350	350	350	-	-
Communication	545	562	562	(17)	-
Insurance	300	300	300	-	-
Maintenance	100	100	100	-	-
Professional fees	176	176	176	-	-
Rent	200	220	220	(20)	-
Supplies	300	316	316	(16)	-
Utilities	551	551	551	-	-
Total operations	2,522	2,575	2,575	(53)	-
Program totals	\$ 23,556	\$ 23,556	\$ 23,556	\$ -	\$ -

THE WOMEN'S CENTER, INC.
ACT 44 PCADV Contract #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

	Approved Budget	7/1/24 - 6/30/25 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 198,454	\$ 195,481	\$ 195,481	\$ 2,973	\$ -
Benefits	64,543	66,987	66,987	(2,444)	-
Total personnel	262,997	262,468	262,468	529	-
Operations:					
Advertising	22	22	22	-	-
Audit	4,015	4,365	4,365	(350)	-
Communications	6,649	6,649	6,649	-	-
Equipment maintenance	1,500	1,500	1,500	-	-
Food	4,000	3,880	3,880	120	-
Insurance	4,798	5,250	5,250	(452)	-
Library	3,500	3,489	3,489	11	-
Maintenance	3,500	3,150	3,150	350	-
Memberships	675	671	671	4	-
Postage	1,000	900	900	100	-
Printing	1,315	1,368	1,368	(53)	-
Professional fees	2,663	2,663	2,663	-	-
Rent	3,500	3,850	3,850	(350)	-
Safe Homes	2,177	2,177	2,177	-	-
Supplies	14,974	14,974	14,974	-	-
Travel	1,200	1,109	1,109	91	-
Utilities	6,706	6,706	6,706	-	-
Total operations	62,194	62,723	62,723	(529)	-
Program totals	\$ 325,191	\$ 325,191	\$ 325,191	\$ -	\$ -

THE WOMEN'S CENTER, INC.
FVPS PCADV Contract #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

	Approved Budget	7/1/24 - 6/30/25 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 46,064	\$ 46,082	\$ 46,082	\$ (18)	\$ -
Benefits	18,068	18,049	18,049	19	-
Total personnel	64,132	64,131	64,131	1	-
Operations:					
Advertising	3	2	2	1	-
Audit	800	800	800	-	-
Communications	1,699	1,699	1,699	-	-
Equipment maintenance	200	200	200	-	-
Insurance	700	700	700	-	-
Education and library	512	510	510	2	-
Maintenance	485	485	485	-	-
Postage	150	142	142	8	-
Printing	263	282	282	(19)	-
Professional fees	537	577	577	(40)	-
Rent	500	500	500	-	-
Supplies	1,319	1,323	1,323	(4)	-
Travel	300	300	300	-	-
Utilities	1,400	1,349	1,349	51	-
Total operations	8,868	8,869	8,869	(1)	-
Program totals	\$ 73,000	\$ 73,000	\$ 73,000	\$ -	\$ -

THE WOMEN’S CENTER, INC.
SSBG Relocation Funds PCADV Contract #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

	Approved Budget	7/1/24 - 6/30/25 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Category					
Operations:					
Relocation expenses	\$ 8,138	\$ 8,138	\$ 8,138	\$ -	\$ -
Program totals	\$ 8,138	\$ 8,138	\$ 8,138	\$ -	\$ -

THE WOMEN'S CENTER, INC.
Act 222 PCADV Contract #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

	Approved Budget	7/1/24 - 6/30/25 Reported Costs	Allowable Costs Per Audit		
			Total	Under (Over) Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 8,900	\$ 8,900	\$ 8,900	\$ -	\$ -
Benefits	<u>3,499</u>	<u>3,475</u>	<u>3,475</u>	<u>24</u>	<u>-</u>
Total personnel	12,399	12,375	12,375	24	-
Operations:					
Audit	100	100	100	-	-
Communication	100	100	100	-	-
Insurance	160	160	160	-	-
Professional Fees	103	108	108	(5)	-
Rent	150	165	165	(15)	-
Utilities	<u>155</u>	<u>159</u>	<u>159</u>	<u>(4)</u>	<u>-</u>
Total operations	<u>768</u>	<u>792</u>	<u>792</u>	<u>(24)</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 #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

	Approved Budget	7/1/24 - 6/30/25 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Category					
Personnel:					
Salaries	\$ 45,489	\$ 44,670	\$ 44,670	\$ 819	\$ -
Benefits	15,749	16,162	16,162	(413)	-
Total personnel	61,238	60,832	60,832	406	-
Operations:					
Audit	1,000	1,000	1,000	-	-
Communications	1,056	1,056	1,056	-	-
Equipment maintenance	120	120	120	-	-
Insurance	1,287	1,387	1,387	(100)	-
Maintenance	500	500	500	-	-
Postage	110	99	99	11	-
Printing	110	120	120	(10)	-
Professional Fees	529	582	582	(53)	-
Rent	550	605	605	(55)	-
Supplies	1,500	1,590	1,590	(90)	-
Travel	1,000	1,009	1,009	(9)	-
Utilities	1,000	1,100	1,100	(100)	-
Total operations	8,762	9,168	9,168	(406)	-
Program totals	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ -

THE WOMEN'S CENTER, INC.
PCADV Contract #6049-2025
Schedule of Budgeted, Reported, and Allowable Costs
Year Ended June 30, 2025

Budget Category	Approved Budget	7/1/24 - 6/30/25 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
TITLE XX					
Personnel	\$ 21,034	\$ 20,981	\$ 20,981	\$ 53	\$ -
Operations	2,522	2,575	2,575	(53)	-
ACT 44					
Personnel	262,997	262,468	262,468	529	-
Operations	62,194	62,723	62,723	(529)	-
FVPS					
Personnel	64,132	64,131	64,131	1	-
Operations	8,868	8,869	8,869	(1)	-
SSBG Relocation					
Relocation expenses	8,138	8,138	8,138	-	-
ACT 222					
Personnel	12,399	12,375	12,375	24	-
Operations	768	792	792	(24)	-
SSBG MEDICAL ADVOCACY					
Personnel	61,238	60,832	60,832	406	-
Operations	8,762	9,168	9,168	(406)	-
	<u>\$ 513,052</u>	<u>\$ 513,052</u>	<u>\$ 513,052</u>	<u>\$ -</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2025	\$ 418,385	
Approved contract receivable at June 30, 2025	<u>94,667</u>	513,052

Allowable costs:

Allowable costs	513,052	
Questioned costs	<u>-</u>	<u>513,052</u>

Due to (from) PCADV		<u>\$ -</u>
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THE WOMEN'S CENTER, INC.
PCADV Contract #6049-2025
Schedule of Revenues
Year Ended June 30, 2025

Received During:

July	\$ -
August	83,131
September	-
October	33,199
November	35,828
December	106,125
January	43,263
February	-
March	46,797
April	-
May	25,558
June	<u>44,484</u>
	418,385

Receivable at June 30:

June	<u>94,667</u>
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Total	<u><u>\$ 513,052</u></u>
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THE WOMEN'S CENTER**ARP ACT TESTING, VACCINES AND MOBILE UNIT FUNDING PCADV Contract #6049-2025****Schedule of Budgeted, Reported, and Allowable Costs****Year Ended June 30, 2025**

	Approved Budget	7/1/24 - 6/30/25 Reported Costs	Allowable Costs Per Audit			
			Total	Under (Over) Budget	Questioned Costs	
Budget Category						
Personnel:						
Salaries	\$ 39,790	\$ 39,790	\$ 39,790	\$ -	\$ -	
Benefits	12,573	12,573	12,573	-	-	
Total personnel	52,363	52,363	52,363	-	-	
Operations:						
Communications	990	990	990	-	-	
Equipment Maintenance	400	400	400	-	-	
Rent	1,000	1,000	1,000	-	-	
Supplies	1,304	1,304	1,304	-	-	
Travel	12	12	12	-	-	
Utilities	900	900	900	-	-	
Relocation	6,242	6,242	6,242	-	-	
Healthy Survivor Sup Fund	150	150	150	-	-	
Total operations	10,998	10,998	10,998	-	-	
Program totals	\$ 63,361	\$ 63,361	\$ 63,361	\$ -	\$ -	

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. (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2025, and the related Statements of Activities, Functional Expenses and Cash Flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 30, 2025.

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 30, 2025

THE WOMEN'S CENTER
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

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