

SCHUYLKILL WOMEN IN CRISIS
Financial Statements
June 30, 2021
with
Accompanying Information
and
Independent Auditor's Report

EIN: 23-2331195

SCHUYLKILL WOMEN IN CRISIS
INDEX TO THE FINANCIAL STATEMENTS,
AUDIT REPORT AND SUPPLEMENTAL INFORMATION

	<u>Page</u>
Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-11
Supplemental Schedules	
Schedule of Expenditures of Federal Awards	12
Notes to Schedule of Expenditures of Federal Awards	13
Schedule of Budgeted, Reported and Allowable Costs	
For Title XX – PCADV Contract #6036	14
For SSBG CLR – PCADV Contract #6036	15
For SSBC Medical Advocacy – PCADV Contract #6036	16
For SSBC Relocation – PCADV Contract #6036	17
For FVPS – PCADV Contract #6036	18
For ACT 44 – PCADV Contract #6036	19
For ACT 222 – PCADV Contract #6036	20
Combined Schedule of Budgeted, Reported and Allowable Costs with Funding Reconciliation #6036	21
Internal Control and Compliance Reports	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22-23
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	24-25
Other Information	
Schedule of Findings and Questioned Costs	26
Status of Prior Year Findings	27
Schedule of Report Distribution	28



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Schuylkill Women in Crisis

Report on the Financial Statements

We have audited the accompanying financial statements of Schuylkill Women in Crisis (a nonprofit organization), 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.

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.

Auditor's 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 and the provisions of the audit guidelines issued by PA Department of Human Services and the audit guidelines issued by the PA Coalition Against 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 auditor's 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 Schuylkill Women in Crisis 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.


Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and schedules of budgeted, reported and allowable costs, are presented for 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2021, on our consideration of Schuylkill Women in Crisis'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 Schuylkill Women in Crisis's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Schuylkill Women in Crisis's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Hering, Roll & Solomon". The signature is written in dark ink on a light-colored background.

Sunbury, Pennsylvania
October 23, 2021

SCHUYLKILL WOMEN IN CRISIS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

Current Assets

Cash and cash equivalents	\$ 322,629
Accounts receivable	440,657
Prepaid Attorney Fees	<u>5,417</u>

Total Current Assets 768,703

Fixed Assets

Property and equipment, net	<u>2,630,498</u>
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Noncurrent Assets

Endowment Fund	<u>5,000</u>
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TOTAL ASSETS \$ 3,404,201

LIABILITIES

Current Liabilities

Accounts payable	\$ -
Payroll Liabilities	4,999
Accrued compensation	71,807
Line of Credit	<u>5,000</u>

Total Current Liabilities \$ 81,806

NET ASSETS

Without donor restrictions	\$ 3,173,221
With donor restrictions	<u>149,174</u>

TOTAL NET ASSETS 3,322,395

TOTAL LIABILITIES AND NET ASSETS \$ 3,404,201

The accompanying notes to the financial statements are an integral part of the financial statements.

SCHUYLKILL WOMEN IN CRISIS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
REVENUE			
PUBLIC SUPPORT:			
Contributions	\$ 17,350	\$ 214,155	\$ 231,505
Grants	1,791,597	-	1,791,597
Fundraising	<u>54,926</u>	<u>-</u>	<u>54,926</u>
Total Public Support	1,863,873	214,155	2,078,028
OTHER REVENUE:			
Interest Income	403	-	403
Payroll Protection Program Loan Proceeds	73,775	-	73,775
Insurance proceeds	54,075	-	54,075
Rental Income	65,356	-	65,356
Miscellaneous Income	<u>9,251</u>	<u>-</u>	<u>9,251</u>
Total Other Revenue	202,860	-	202,860
TOTAL SUPPORT AND REVENUE	2,066,733	214,155	2,280,888
Net assets released from restrictions	<u>69,981</u>	<u>(69,981)</u>	<u>-</u>
TOTAL SUPPORT, REVENUE AND ASSETS RELEASED FROM RESTRICTIONS	\$ <u>2,136,714</u>	\$ <u>144,174</u>	\$ <u>2,280,888</u>
EXPENSES			
Program	1,650,345	-	1,650,345
Management and General	331,305	-	331,305
Fundraising	<u>3,054</u>	<u>-</u>	<u>3,054</u>
Total Expenses	1,984,704	-	1,984,704
Increase (decrease) in Net Assets	152,010	144,174	296,184
Net Assets, July 1, 2020	<u>3,021,211</u>	<u>5,000</u>	<u>3,026,211</u>
Net Assets, June 30, 2021	\$ <u><u>3,173,221</u></u>	\$ <u><u>149,174</u></u>	\$ <u><u>3,322,395</u></u>

The accompanying notes to the financial statements are an integral part of the financial statements.

SCHUYLKILL WOMEN IN CRISIS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services										
	PCADV	VOCA	ESGP	GTEA	ACT 137	STOP	Other programs	Total Program Services	Management and General	Fund-Raising	Total Expenses
PERSONNEL											
Salaries	\$ 408,080	\$ 449,964	\$ 61,472	\$ 43,184	\$ 1,792	\$ 45,835	\$ 61,474	\$ 1,071,801	\$ 135,150	\$ -	\$ 1,206,951
Payroll taxes and benefits	97,212	130,042	6,680	5,031	-	9,300	12,301	260,566	26,982	-	287,548
Total personnel expenses	505,292	580,006	68,152	48,215	1,792	55,135	73,775	1,332,367	162,132	-	1,494,499
OPERATING EXPENSES											
Program supplies	6,590	1,926	-	-	-	-	-	8,516	3,007	-	11,523
Rent/Security Deposit	19,639	-	-	-	-	-	-	19,639	-	-	19,639
Emergency Shelter	-	-	-	-	-	-	-	-	-	-	-
Office supplies	3,040	-	5,200	-	-	-	-	8,240	20,096	-	28,336
Staff Development	1,400	-	-	-	-	-	-	1,400	1,067	-	2,467
Telephone	13,655	300	-	-	-	-	-	13,955	6,161	-	20,116
Postage	3,300	-	-	-	-	-	-	3,300	455	-	3,755
Equipment Rent	1,500	-	-	-	-	-	-	1,500	4,837	-	6,337
Printing & Duplicating	1,800	-	-	-	-	-	-	1,800	4,457	-	6,257
Equipment Maintenance	6,372	-	-	-	-	-	-	6,372	-	-	6,372
Interest	-	-	-	-	-	-	-	-	6,096	-	6,096
Professional fees	10,531	3,000	-	-	-	-	-	13,531	31,370	-	44,901
Travel	750	-	-	-	-	-	-	750	282	-	1,032
Transportation	330	-	-	-	-	-	-	330	2,203	-	2,533
Building maintenance	6,524	2,358	6,439	-	3,587	-	-	18,908	20,967	-	39,875
Moving	-	-	-	-	-	-	-	-	-	-	-
Utilities	9,907	7,016	-	-	7,121	-	-	24,044	25,099	-	49,143
Insurance	5,560	3,180	1,159	-	-	-	-	9,899	12,750	-	22,649
Advertising	1,630	1,800	-	-	-	-	-	3,430	1,932	3,054	8,416
Depreciation	-	-	-	-	-	-	92,178	92,178	10,242	-	102,420
COVID expenses	1,287	-	-	-	-	-	-	1,287	-	-	1,287
Administrative costs	-	-	-	-	-	-	-	-	10,773	-	10,773
Attorney	-	-	-	65,004	-	-	-	65,004	-	-	65,004
Pass thru grant expense	-	-	-	-	-	-	-	-	-	-	-
Client Expense	508	6,300	-	-	-	-	-	6,808	2,057	-	8,865
Miscellaneous	-	13,200	88	-	-	2,200	-	15,488	4,372	-	19,860
Meeting Supplies	-	-	-	-	-	-	-	-	-	-	-
Dues & Memberships	1,599	-	-	-	-	-	-	1,599	950	-	2,549
Total operating expenses	95,922	39,080	12,886	65,004	10,708	2,200	92,178	317,978	169,173	3,054	490,205
Total expenses	\$ 601,214	\$ 619,086	\$ 81,038	\$ 113,219	\$ 12,500	\$ 57,335	\$ 165,953	\$ 1,650,345	\$ 331,305	\$ 3,054	\$ 1,984,704

The accompanying notes to the financial statements are an integral part of the financial statements.

SCHUYLKILL WOMEN IN CRISIS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

OPERATING ACTIVITIES

Change in net assets	\$ 296,184
Adjustments to reconcile to net	
Cash provided by (used in) operating activities:	
Depreciation	102,420
Forgiveness of Payroll Protection Program Loan	(269,500)
(Increase) decrease in operating assets:	
Accounts receivable	31,133
Prepaid Attorney Fee	(5,417)
Increase (decrease) in:	
Accounts payable	(22,858)
Payroll liabilities	(1,079)
Accrued compensation	<u>7,847</u>
 NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	 138,730

INVESTING ACTIVITIES

Improvements to Shelter	(207,960)
Purchase of furniture & equipment	<u>-</u>
 NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	 (207,960)

FINANCING ACTIVITIES

Line of credit advances net of payments	(50,000)
Reduction of long-term debt	<u>-</u>
 NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	 <u>(50,000)</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (119,230)

BEGINNING CASH AND CASH EQUIVALENTS	<u>441,859</u>
ENDING CASH AND CASH EQUIVALENTS	\$ <u><u>322,629</u></u>

The accompanying notes to the financial statements are an integral part of the financial statements.

SCHUYLKILL WOMEN IN CRISIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Schuylkill Women in Crisis was organized to help, aid, and assist in eliminating violence occurring within families in Schuylkill County, Pennsylvania. The Organization was incorporated June 15, 1984, as the Schuylkill County Task Force on Domestic Violence. The name of the Organization was changed to Schuylkill Women in Crisis on May 13, 1989.

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 Presentation

The financial statements are presented in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). ASC 958-205 was effective July 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature, those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the fund be maintained in perpetuity.

Revenue and Expense Recognition

The financial statements of Schuylkill Women in Crisis have been prepared on the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recognized when incurred.

SCHUYLKILL WOMEN IN CRISIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Use of Estimates

The preparation of financial statements in conformity with the Organization's basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fixed Assets

Fixed asset purchases are recorded at cost. Depreciation of fixed assets is provided using the straight-line method over the estimated useful lives of assets. Where assets are acquired with grant funds, depreciation expense is not allocated to funding sources for such assets.

Allocation of Expenses to Programs

Expenses are charged to each program based on direct expenditures incurred. Any expenses not directly chargeable are allocated on a line-by-line basis.

Income Taxes

The organization is a qualified non-profit Organization under Section 501(c) (3) of the Internal Revenue Code. As such, the Organization is not required to pay income taxes, and therefore, no corporate tax provision is presented in the financial statements.

The organization is subject to routine examination by taxing jurisdictions. However, currently no examinations of any tax periods are in process. Management believes the organization is no longer subject to income tax examinations for years prior to June 30, 2018.

Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14 Not-for-Profit Entities (Topic 958)-Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about the liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

Subsequent Events

Management has evaluated subsequent events through October 23, 2021, the date on which the financial statements were available to be issued.

SCHUYLKILL WOMEN IN CRISIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2 – CASH AND CASH EQUIVALENTS

The cash and cash equivalents of the organization are held at various depositories institutions. The accounts on deposit are federally insured up to \$250,000. At June 30, 2021, the organization had \$0 in excess of the federally insured amount.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021 are composed of the following:

VOCA	\$ 208,635
PCADV	139,847
ACT 137	12,500
ESGP	25,572
GTEA	44,468
STOP	<u>9,635</u>
	<u>\$ 440,657</u>

NOTE 4 – PROPERTY AND EQUIPMENT

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

Land	\$ 36,914
Building and improvements	3,800,508
Equipment	<u>221,667</u>
Total Cost	4,059,089
Less Accumulated Depreciation	<u>(1,428,591)</u>
Property and Equipment, net	<u>\$2,630,498</u>

Depreciation expense was \$102,420 for the year ended June 30, 2021.

NOTE 5 – LINE OF CREDIT

The Organization has a \$200,000 line of credit with a bank at an interest rate of prime plus 2%. The balance outstanding at June 30, 2021 was \$5,000 and the interest rate was 4.25%. The line of credit is secured by the Organization's real estate.

The Organization also has a \$400,000 line of credit with a bank at an interest rate of prime plus 1%. The balance outstanding at June 30, 2021 was \$0 and the interest rate was 3.25%. The line of credit is secured by the Organization's accounts receivable.

SCHUYLKILL WOMEN IN CRISIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 6 – PAYROLL PROTECTION PROGRAM LOAN

On April 14, 2020, the Organization was granted a loan from Mid Penn Bank in the amount of \$269,500 pursuant to the Payroll Protection Program under Division A, Title I of the CARES Act, which was enacted March 27, 2020.

The Loan, which was in the form of a Note dated April 14, 2020 issued by the Organization, matures on April 14, 2022 and bears interest at a rate of 1.0% payable monthly commencing November 14, 2020. The Note may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Funds from the Loan may only be used for payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, and interest on debt obligations incurred before February 15, 2020. The Organization used the entire Loan amount for qualifying expenses. Under the terms of the Payroll Protection Program, the loan was forgiven on November 24, 2020.

NOTE 7 – THIRD PARTY REIMBURSEMENT ARRANGEMENTS

The Organization receives substantial support from third party reimbursement arrangements (PCADV Contract #6036 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.

NOTE 8 – PENSION PLAN

In the year ended June 30, 2021, The Organization adopted a SEP IRA plan and contributed 4% to full and part time employees. For the year ended June 30, 2020 the amount of pension expense was \$40,163.

NOTE 9 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at June 30, 2021 consist of an endowment fund established in 2013 to support program services. Contributions to the endowment fund are subject to donor restrictions that stipulate the original principal is held and invested by the Organization and income from the fund is to be expended for program services. The funds are invested through the Schuylkill Area Community Foundation and have a balance of \$5,000 at 6/30/21. In addition, a \$1,000 grant was received from FedEx for scholarships and was not expended as of 6/30/21. The remaining \$143,174 in restricted funds represent funds received for the Garden project that were not expended as of 6/30/21.

SCHUYLKILL WOMEN IN CRISIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 10 – SUPPLEMENTAL DISCLOSURES – PCADV

Inter-fund Borrowings

The lending of PCADV Contract Funds is prohibited by legal restrictions imposed by the Commonwealth of Pennsylvania and has not occurred during the years ended June 30, 2021.

Match Requirements

The Organization is required by PCADV to raise monies within the community and spend the amounts in excess of 20% of the respective contracts. For the year ended June 30, 2021, the Organization spent match monies totaling \$110,024 of the respective contracts to fulfill their obligations.

Domestic Violence Budget

For the year then ended June 30, 2021 total domestic violence expenditures for the Organization were \$550,118.

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.

Cost Allocation Plan

The cost allocation plan complies 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*.

SUPPLEMENTAL SCHEDULES

SCHUYLKILL WOMEN IN CRISIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass- Through Grantor's No.	Revenues	Expenditures
MAJOR PROGRAM				
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Passed through Pennsylvania Commission on Crime and Delinquency				
Crime Victim Assistance	16.575	28933	\$ 214,633	\$ 214,633
Crime Victim Assistance	16.575	32883	174,667	174,667
Crime Victim Assistance	16.575	30738	81,679	81,679
Crime Victim Assistance	16.575	28913	71,019	71,019
Crime Victim Assistance	16.575	28195	69,222	69,222
Crime Victim Assistance	16.575	30714	7,866	7,866
Total Crime Victim Assistance			<u>\$ 619,086</u>	<u>\$ 619,086</u>
NONMAJOR PROGRAMS				
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through Pennsylvania Coalition Against Domestic Violence				
Social Services Block Grant	93.667		\$ 221,453	\$ 221,453
Family Violence Prevention Services/Domestic Violence Shelter and Supportive Services	93.671		63,001	63,001
Subtotal - U.S. Department of Health & Human Services			<u>284,454</u>	<u>284,454</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Passed through County of Schuylkill				
Emergency Solutions Grant Program	14.231		\$ 81,039	\$ 81,039
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Emergency Food and Shelter National Board	97.024		\$ 30,820	\$ 30,820
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Passed through Pennsylvania Commission on Crime and Delinquency				
Violence Against Women Formula Grant	16.588		57,335	57,335
Passed through County of Schuylkill				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		118,636	118,636
Subtotal - U.S. Department of Justice			<u>175,971</u>	<u>175,971</u>
Total - Nonmajor Programs			<u>572,284</u>	<u>572,284</u>
Total Federal Awards			<u>\$ 1,191,370</u>	<u>\$ 1,191,370</u>

SCHUYLKILL WOMEN IN CRISIS
NOTES TO SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting as described in the notes to the financial statements, Note 1 Revenue and Expense Recognition on page 7 of these financial statements.

NOTE 2 – DEMINIMIS COST RATE

The auditee did not use the de minimis cost rate.

SCHUYLKILL WOMEN IN CRISIS
FOR TITLE XX– PCADV CONTRACT #6036
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 11,850	\$ 11,850	\$ 11,850	\$ -	\$ -
Benefits	<u>3,993</u>	<u>3,993</u>	<u>3,993</u>	<u>-</u>	<u>-</u>
Personnel Totals	\$ <u>15,843</u>	\$ <u>15,843</u>	\$ <u>15,843</u>	\$ <u>-</u>	\$ <u>-</u>
Operations:					
Audit	-	-	-	-	-
Communications	150	150	150	-	-
Equipment Maintenance	-	-	-	-	-
Equipment Rental	-	-	-	-	-
Insurance	250	250	250	-	-
Maintenance	250	250	250	-	-
Postage	150	150	150	-	-
Printing/Photocopying	-	-	-	-	-
Contract Services	450	450	450	-	-
Safe Homes/Hotels	-	-	-	-	-
Staff Development	-	-	-	-	-
Supplies	250	250	250	-	-
Travel/Transportation	-	-	-	-	-
Utilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operations	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>-</u>
Program Totals	\$ <u><u>17,343</u></u>	\$ <u><u>17,343</u></u>	\$ <u><u>17,343</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

The accompanying notes to the financial statements are an integral part of the financial statements

SCHUYLKILL WOMEN IN CRISIS
FOR SSBG CLR – PCADV CONTRACT #6036
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 100,626	\$ 100,626	\$ 100,626	\$ -	\$ -
Benefits	<u>27,774</u>	<u>27,774</u>	<u>27,774</u>	<u>-</u>	<u>-</u>
Total Personnel	<u>128,400</u>	<u>128,400</u>	<u>128,400</u>	<u>-</u>	<u>-</u>
Operations:					
Communications	800	800	800	-	-
Equipment Rental	1,000	1,000	1,000	-	-
Insurance	2,000	2,000	2,000	-	-
Library	1,400	1,400	1,400	-	-
Memberships	500	500	500	-	-
Postage	2,000	2,000	2,000	-	-
Maintenance	1,500	1,500	1,500	-	-
Contract Services	3,190	3,190	3,190	-	-
Rent	6,000	6,000	6,000	-	-
Safe Homes/Hotels	-	-	-	-	-
Staff Development	-	-	-	-	-
Supplies	2,160	2,160	2,160	-	-
Utilities	1,050	1,050	1,050	-	-
Total Operations	<u>21,600</u>	<u>21,600</u>	<u>21,600</u>	<u>-</u>	<u>-</u>
Program Totals	\$ <u>150,000</u>	\$ <u>150,000</u>	\$ <u>150,000</u>	\$ <u>-</u>	\$ <u>-</u>

The accompanying notes to the financial statements are an integral part of the financial statements.

SCHUYLKILL WOMEN IN CRISIS
FOR SSBG MEDICAL ADVOCACY – PCADV CONTRACT #6036
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 40,207	\$ 40,207	\$ 40,207	\$ -	\$ -
Benefits	9,270	9,270	9,270	-	-
Total Personnel	49,477	49,477	49,477	-	-
Operations:					
Audit	-	-	-	-	-
Communications	100	100	100	-	-
Equipment Maintenance	-	-	-	-	-
Equipment Rental	-	-	-	-	-
Insurance	1,060	1,060	1,060	-	-
Maintenance	440	440	440	-	-
Postage	500	500	500	-	-
Printing/Photocopying	1,000	1,000	1,000	-	-
Prof Fees/Contract Svcs	4,800	4,800	4,800	-	-
Staff Development	-	-	-	-	-
Supplies	1,500	1,500	1,500	-	-
Travel/Transportation	-	-	-	-	-
Utilities	1,123	1,123	1,123	-	-
Total Operations	10,523	10,523	10,523	-	-
Program Totals	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ -

The accompanying notes to the financial statements are an integral part of the financial statements.

SCHUYLKILL WOMEN IN CRISIS
FOR SSBG RELOCATION – PCADV CONTRACT #6036
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Total Personnel	-	-	-	-	-
Operations:					
Relocation	11,453	11,453	11,453	-	-
Total Operations	11,453	11,453	11,453	-	-
Program Totals	\$ 11,453	\$ 11,453	\$ 11,453	\$ -	\$ -

The accompanying notes to the financial statements are an integral part of the financial statements.

SCHUYLKILL WOMEN IN CRISIS
FOR FVPS – PCADV CONTRACT #6036
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over)	Questioned Costs
				Under Budget	
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 41,009	\$ 41,009	\$ 41,009	\$ -	\$ -
Benefits	<u>9,584</u>	<u>9,584</u>	<u>9,584</u>	<u>-</u>	<u>-</u>
Total Personnel	50,593	50,593	50,593	-	-
Operations:					
Audit	-	-	-	-	-
Communications	500	500	500	-	-
Equipment Maintenance	2,584	2,584	2,584	-	-
Equipment Rental	500	500	500	-	-
Insurance	500	500	500	-	-
Maintenance	-	-	-	-	-
Postage	-	-	-	-	-
Printing/Photocopying	800	800	800	-	-
Contract Services	500	500	500	-	-
Safe Homes/Hotels	-	-	-	-	-
Food	1,000	1,000	1,000	-	-
Supplies	1,540	1,540	1,540	-	-
Travel/Transportation	750	750	750	-	-
Utilities	<u>3,734</u>	<u>3,734</u>	<u>3,734</u>	<u>-</u>	<u>-</u>
Total Operations	<u>12,408</u>	<u>12,408</u>	<u>12,408</u>	<u>-</u>	<u>-</u>
Program Totals	\$ <u>63,001</u>	\$ <u>63,001</u>	\$ <u>63,001</u>	\$ <u>-</u>	\$ <u>-</u>

The accompanying notes to the financial statements are an integral part of the financial statements.

SCHUYLKILL WOMEN IN CRISIS
FOR ACT 44 – PCADV CONTRACT #6036
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 175,488	\$ 175,488	\$ 175,488	\$ -	\$ -
Benefits	<u>39,902</u>	<u>39,902</u>	<u>39,902</u>	<u>-</u>	<u>-</u>
Total Personnel	215,390	215,390	215,390	-	-
Operations:					
Audit	-	-	-	-	-
Communications	1,160	1,160	1,160	-	-
Equipment Rental	-	-	-	-	-
Food	-	-	-	-	-
Insurance	1,500	1,500	1,500	-	-
Maintenance	1,500	1,500	1,500	-	-
Postage	500	500	500	-	-
Printing/Photocopying	-	-	-	-	-
Contract Services	1,141	1,141	1,141	-	-
Safe Homes/Hotels	-	-	-	-	-
Staff Development	-	-	-	-	-
Supplies	2,000	2,000	2,000	-	-
Travel/Transportation	-	-	-	-	-
Utilities	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>-</u>
Total Operations	<u>11,801</u>	<u>11,801</u>	<u>11,801</u>	<u>-</u>	<u>-</u>
Program Totals	\$ <u>227,191</u>	\$ <u>227,191</u>	\$ <u>227,191</u>	\$ <u>-</u>	\$ <u>-</u>

The accompanying notes to the financial statements are an integral part of the financial statements

SCHUYLKILL WOMEN IN CRISIS
FOR ACT 222 – PCADV CONTRACT #6036
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over)	Questioned Costs
				Under Budget	
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 15,650	\$ 15,650	\$ 15,650	\$ -	\$ -
Benefits	3,980	3,980	3,980	-	-
Total Personnel	19,630	19,630	19,630	-	-
Operations:					
Audit	-	-	-	-	-
Communications	150	150	150	-	-
Equipment Maintenance	-	-	-	-	-
Equipment Rental	-	-	-	-	-
Insurance	250	250	250	-	-
Maintenance	250	250	250	-	-
Postage	150	150	150	-	-
Printing/Photocopying	-	-	-	-	-
Contract Services	450	450	450	-	-
Safe Homes/Hotels	-	-	-	-	-
Staff Development	-	-	-	-	-
Supplies	250	250	250	-	-
Travel/Transportation	-	-	-	-	-
Utilities	-	-	-	-	-
Total Operations	1,500	1,500	1,500	-	-
Program Totals	\$ 21,130	\$ 21,130	\$ 21,130	\$ -	\$ -

The accompanying notes to the financial statements are an integral part of the financial statements.

SCHUYLKILL WOMEN IN CRISIS
PCADV
COMBINED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE
COSTS WITH FUNDING RECONCILIATION #6036
FOR THE YEAR ENDED JUNE 30, 2021

			Allowable Costs Per Audit		
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
Budget Categories:					
TITLE XX:					
Personnel	\$ 15,843	\$ 15,843	\$ 15,843	\$ -	\$ -
Operations	1,500	1,500	1,500	-	-
ACT 44:					
Personnel	215,390	215,390	215,390	-	-
Operations	11,801	11,801	11,801	-	-
SSBG CLR:					
Personnel	128,400	128,400	128,400	-	-
Operations	21,600	21,600	21,600	-	-
SSBG MA:					
Personnel	49,477	49,477	49,477	-	-
Operations	10,523	10,523	10,523	-	-
FVPS:					
Personnel	50,593	50,593	50,593	-	-
Operations	12,408	12,408	12,408	-	-
ACT 222:					
Personnel	19,630	19,630	19,630	-	-
Operations	1,500	1,500	1,500	-	-
SSBG/RELOCATION:					
Personnel	-	-	-	-	-
Operations	11,453	11,453	11,453	-	-
Totals	\$ 550,118	\$ 550,118	\$ 550,118	\$ -	-

Funding Reconciliation

Approved contract received as of June 30, 2021	\$ 414,037
Approved contract receivable as of June 30, 2021	136,081
	<u>\$ 550,118</u>
Allowable Costs	
Allowable Costs	\$ 550,118
Questioned costs	<u>-</u>
Due to (from) PCADV	\$ (136,081)

The accompanying notes to the financial statements are an integral part of the financial statements

INTERNAL CONTROL
AND
COMPLIANCE REPORTS



Randall G. Herring, CPA (1980-2015)
William J. Roll, CPA
Courtney M. Solomon, CPA
Seth M. Heintzelman, CPA

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INDEPENDENT AUDITOR'S 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 and Management
Schuylkill Women in Crisis
Pottsville, Pennsylvania

We have audited, in accordance with the 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 and the provisions of the audit guidelines issued by PA Department of Human Services and the audit guidelines issued by the PA Coalition Against Domestic Violence, the financial statements of Schuylkill Women in Crisis (a nonprofit organization), 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 21, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Schuylkill Women in Crisis'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 Schuylkill Women in Crisis's internal control. Accordingly, we do not express an opinion on the effectiveness of Schuylkill Women in Crisis'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 Schuylkill Women in Crisis's financial statements are free of 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Hering, Roll + Solomon". The signature is written in dark ink on a light-colored background.

Sunbury, PA
October 21, 2021



Randall G. Herring, CPA (1980-2015)
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Seth M. Heintzelman, CPA

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors and Management
Schuylkill Women in Crisis
Pottsville, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Schuylkill Women in Crisis's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Schuylkill Women in Crisis's major federal programs for the year ended June 30, 2021. Schuylkill Women in Crisis's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Schuylkill Women in Crisis's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Schuylkill Women in Crisis's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Schuylkill Women in Crisis's compliance.

Opinion on Each Major Federal Program

In our opinion, Schuylkill Women in Crisis complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.


Report on Internal Control Over Compliance

Management of Schuylkill Women in Crisis is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Schuylkill Women in Crisis's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Schuylkill Women in Crisis's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Sunbury, PA
October 21, 2021

OTHER INFORMATION

SCHUYLKILL WOMEN IN CRISIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

1. Summary of Auditor's Results

- (i) An unqualified opinion was issued on the financial statements of the auditee.
- (ii) No significant control deficiencies in internal control are noted.
- (iii) No material noncompliance with laws and regulations were disclosed as a result of the audit of the financial statements.
- (iv) No significant control deficiencies in internal control over major programs are noted.
- (v) An unqualified opinion was issued on the entity's compliance with major programs.
- (vi) The audit disclosed no audit findings under the Uniform Guidance.
- (vii) The major program is Crime Victim Assistance (CFDA No. 16.575).
- (viii) The dollar threshold used to distinguish between Type A and Type B programs as described in the Uniform Guidance is \$750,000.
- (ix) The auditee qualifies as low-risk auditee under the Uniform Guidance.

2. No findings relating to the financial statements were required to be reported under Government Auditing Standards.

3. No findings and questioned costs for federal awards are presented.

SCHUYLKILL WOMEN IN CRISIS

STATUS OF PRIOR YEAR FINDINGS DISCLOSED IN JUNE 30, 2020 REPORT

No prior year findings

SCHUYLKILL WOMEN IN CRISIS
Single Audit Report
Fiscal Year Ended June 30, 2021
Schedule of Report Distribution

	<u>No. of Copies</u>
Schuylkill Women in Crisis PO Box 96 Pottsville, PA 17901	20
Bureau of Audits Special Audit Services Division Forum Place, 8 th Floor 555 Walnut Street Harrisburg, PA 17101	(to be filed electronically) 1
National Clearinghouse for Single Audit Reports U.S. Bureau of the Census 1201 East 10 th Street Jeffersonville, IN 47132	(to be filed electronically) 1
PCADV 3605 Vartan Way, Suite 101 Harrisburg, PA 17110	(to be submitted electronically) 1