

**Women's Center and Shelter of
Greater Pittsburgh**

Single Audit

June 30, 2012

MaherDuessel
Certified Public Accountants

Pittsburgh | Harrisburg | Butler

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WOMEN’S CENTER AND SHELTER OF GREATER PITTSBURGH

YEARS ENDED JUNE 30, 2012 AND 2011

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Independent Auditor's Report

Board of Directors
Women's Center and Shelter of Greater Pittsburgh

We have audited the accompanying consolidated statements of financial position of the Women's Center and Shelter of Greater Pittsburgh (WC&S) as of June 30, 2012 and 2011, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended. These consolidated financial statements are the responsibility of WC&S's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

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, and audit guidelines issued by the Pennsylvania Coalition Against Domestic Violence (PCADV). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to previously present fairly, in all material respects, the financial position of WC&S as of June 30, 2012 and 2011, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2012, on our consideration of WC&S'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying PCADV Contract No. 5202 schedules and the schedule of expenditures of federal awards are presented for purposes of additional analysis as required by the PCADV and the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, respectively, 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 PCADV Contract No. 5202 schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

Maher Duessel

Pittsburgh, Pennsylvania
October 17, 2012

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2012 AND 2011

	2012	2011
<hr/>		
Assets		
Cash and cash equivalents	\$ 525,369	\$ 1,555,208
Accounts receivable	208,236	241,346
Prepaid expenses	53,210	35,768
Contributions receivable	267,311	14,365
Investments in trust - at market	7,332,975	7,523,737
Land, building, and equipment	2,638,140	2,756,551
	<hr/>	<hr/>
Total Assets	\$ 11,025,241	\$ 12,126,975
	<hr/>	<hr/>
<hr/>		
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 69,247	\$ 95,741
Accrued expenses	160,715	163,281
Notes payable	144,607	149,099
	<hr/>	<hr/>
Total Liabilities	374,569	408,121
	<hr/>	<hr/>
Net Assets:		
Unrestricted:		
Invested in land, building, and equipment	2,638,140	2,756,551
Designated for long-term investment	7,298,975	6,886,475
Designated for marketing	309,120	400,000
Designated for capital improvement	2,725	2,725
Undesignated - other	34,797	1,265,109
	<hr/>	<hr/>
Total unrestricted	10,283,757	11,310,860
	<hr/>	<hr/>
Temporarily restricted	332,915	373,994
Permanently restricted	34,000	34,000
	<hr/>	<hr/>
Total Net Assets	10,650,672	11,718,854
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 11,025,241	\$ 12,126,975
	<hr/>	<hr/>

See accompanying notes to consolidated financial statements.

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

CONSOLIDATED STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Unrestricted Net Assets:		
Revenues, gains, and other support:		
Contributions:		
Individuals and others	\$ 598,851	\$ 685,038
Foundations and trusts	387,557	357,565
PCADV (DPW federal/state funds)	942,188	937,188
Governmental grants	608,005	1,031,249
United Way:		
Allocation	217,998	192,920
Contributor choice	168,605	157,225
Investment gain (loss)	(190,762)	1,297,257
Special events - net	116,008	103,198
Fees for services	29,675	27,642
Other revenues	186,087	159,054
Net assets released from restrictions	359,808	188,282
	<u>3,424,020</u>	<u>5,136,618</u>
Total revenues, gains, and other support		
Expenses:		
Program services:		
Adult services	768,155	1,003,116
Hotline program	567,930	289,930
Empowerment center	102,446	47,643
Prevention and awareness	571,124	247,214
Children's program	385,156	347,856
Legal advocacy program	585,736	750,485
Civil-legal program	472,014	405,966
Medical advocacy program	202,190	179,013
	<u>3,654,751</u>	<u>3,271,223</u>
Total program services		
Management and general	463,428	343,375
Fundraising	332,944	313,312
	<u>4,451,123</u>	<u>3,927,910</u>
Total expenses		
Change in Unrestricted Net Assets	<u>(1,027,103)</u>	<u>1,208,708</u>
Temporarily Restricted Net Assets:		
Contributions:		
Foundations and trusts	318,729	76,500
Net assets released from restriction	(359,808)	(188,282)
	<u>(41,079)</u>	<u>(111,782)</u>
Change in Temporarily Restricted Net Assets		
Change in Net Assets	<u>(1,068,182)</u>	<u>1,096,926</u>
Net Assets:		
Beginning of year	11,718,854	10,621,928
End of year	<u>\$ 10,650,672</u>	<u>\$ 11,718,854</u>

See accompanying notes to consolidated financial statements.

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2012

	Program Services									Supporting Services			
	Adult Services	Hotline	Empowerment Services	Prevention and Awareness	Children's Services	Legal Advocacy	Civil-Legal Services	Medical Advocacy	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
Salaries and related expenses:													
Salaries and wages	\$ 364,043	\$ 265,263	\$ 59,926	\$ 154,958	\$ 218,071	\$ 302,772	\$ 288,732	\$ 127,145	\$1,780,910	\$ 118,702	\$ 182,811	\$ 301,513	\$ 2,082,423
Payroll taxes and benefits	106,572	82,991	24,989	41,695	79,777	109,423	89,753	44,494	579,694	25,714	54,616	80,330	660,024
Total salaries and related expenses	470,615	348,254	84,915	196,653	297,848	412,195	378,485	171,639	2,360,604	144,416	237,427	381,843	2,742,447
Specific assistance	99,791	-	-	-	3,236	-	-	-	103,027	-	-	-	103,027
Professional fees	47,828	147,307	1,732	6,860	11,377	58,321	5,669	2,428	281,522	151,037	14,151	165,188	446,710
Supplies	5,788	2,473	2,318	2,733	1,677	2,550	2,055	880	20,474	19,963	1,450	21,413	41,887
Donated items	48,168	-	-	-	22,515	-	-	-	70,683	9,400	-	9,400	80,083
Other non-personnel related expenses	5,435	3,974	1,170	4,060	2,695	7,656	4,687	1,415	31,092	29,933	32,184	62,117	93,209
Rent, parking, and other occupancy	15,313	10,450	1,968	12,475	8,162	47,871	26,765	6,001	129,005	14,391	7,173	21,564	150,569
Equipment rental/maintenance	36,771	27,186	4,904	27,339	18,437	28,039	22,595	9,679	174,950	23,046	15,938	38,984	213,934
Travel and meetings	283	100	355	338	94	34	-	113	1,317	4,412	3,484	7,896	9,213
Other expenses	37,644	27,802	5,015	320,280	18,855	28,674	31,439	9,898	479,607	66,528	20,912	87,440	567,047
Business expenses	519	384	69	386	260	396	319	137	2,470	302	225	527	2,997
Total	\$ 768,155	\$ 567,930	\$ 102,446	\$ 571,124	\$ 385,156	\$ 585,736	\$ 472,014	\$ 202,190	\$3,654,751	\$ 463,428	\$ 332,944	\$ 796,372	\$ 4,451,123

See accompanying notes to consolidated financial statements.

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2011

	Program Services								Supporting Services				
	Adult Services	Hotline	Empowerment Services	Prevention and Awareness	Children's Services	Legal Advocacy	Civil-Legal Services	Medical Advocacy	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
Salaries and related expenses:													
Salaries and wages	\$ 480,187	\$ 186,304	\$ 29,952	\$ 120,847	\$ 199,398	\$ 351,975	\$ 241,700	\$ 111,894	\$ 1,722,257	\$ 63,267	\$ 171,586	\$ 234,853	\$ 1,957,110
Payroll taxes and benefits	159,357	60,535	10,087	30,509	77,991	136,283	78,984	40,819	594,565	20,136	52,596	72,732	667,297
Total salaries and related expenses	639,544	246,839	40,039	151,356	277,389	488,258	320,684	152,713	2,316,822	83,403	224,182	307,585	2,624,407
Specific assistance	95,760	-	-	-	6,511	644	30	-	102,945	-	-	-	102,945
Professional fees	47,758	6,814	1,121	3,766	8,833	126,179	6,185	2,727	203,383	111,983	4,773	116,756	320,139
Supplies	4,322	1,240	204	1,266	1,488	3,454	1,736	766	14,476	18,630	1,340	19,970	34,446
Donated items	93,327	-	-	-	10,763	-	-	-	104,090	10,800	-	10,800	114,890
Other non-personnel related expenses	7,694	2,093	344	1,784	2,511	9,027	4,613	1,336	29,402	32,082	24,838	56,922	86,322
Rent, parking, and other occupancy	22,847	6,762	1,069	6,350	8,972	53,913	27,813	5,100	132,826	8,412	7,853	16,265	149,091
Equipment rental/maintenance	29,089	8,407	1,382	7,169	10,087	22,989	11,772	5,389	96,284	10,374	9,086	19,460	115,744
Travel and meetings	1,544	89	577	1,835	37	241	344	62	4,729	12,702	1,918	14,620	19,349
Other expenses	60,061	17,348	2,851	73,400	20,859	44,905	32,316	10,711	262,451	54,433	38,607	93,040	355,491
Business expenses	1,170	338	56	288	406	875	473	209	3,815	556	715	1,271	5,086
Total	\$ 1,003,116	\$ 289,930	\$ 47,643	\$ 247,214	\$ 347,856	\$ 750,485	\$ 405,966	\$ 179,013	\$3,271,223	\$ 343,375	\$ 313,312	\$ 656,687	\$ 3,927,910

See accompanying notes to consolidated financial statements.

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

CONSOLIDATED STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Cash Flows From Operating Activities:		
Change in net assets	\$ (1,068,182)	\$ 1,096,926
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	182,450	193,828
Net depreciation (appreciation) of investments	300,108	(1,187,697)
Debt accretion	4,186	4,072
Change in:		
Accounts receivable	33,110	75,127
Prepaid expenses	(17,442)	(7,609)
Contributions receivable	(252,946)	188,157
Accounts payable	(26,494)	80,047
Accrued expenses	(2,566)	(21,378)
Total adjustments	220,406	(675,453)
Net cash provided by (used in) operating activities	(847,776)	421,473
Cash Flows From Investing Activities:		
Purchase of equipment	(64,039)	(212,600)
Purchase of long-term investments	(3,633,723)	(902,748)
Proceeds from sale of long-term investments	3,524,377	1,193,188
Net cash provided by (used in) investing activities	(173,385)	77,840
Cash Flows From Financing Activities:		
Payment on note payable	(8,678)	(8,324)
Net Increase (Decrease) in Cash and Cash Equivalents	(1,029,839)	490,989
Cash and Cash Equivalents:		
Beginning of year	1,555,208	1,064,219
End of year	\$ 525,369	\$ 1,555,208
Interest paid	\$ 8,178	\$ 8,413
In-kind contributions	\$ 140,911	\$ 156,020

See accompanying notes to consolidated financial statements.

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

1. ORGANIZATION

Women's Center and Shelter of Greater Pittsburgh's (WC&S) mission is to end intimate partner violence in the lives of women and their children by providing sanctuary from domestic violence for women and their children within a supportive community where confidentiality is guaranteed; inform women of the resources available to them; work with all appropriate organizations/agencies to create resources for women victims of domestic violence and their children; accompany women as they proceed through the legal system; work with children to help them learn alternative responses to violence; educate the public about the needs of women, particularly those of women who have experienced domestic violence; and work for system changes to alter societal attitudes, behaviors, and responses.

WC&S has been awarded the Pennsylvania Association of Nonprofit Organizations (PANO) Seal of Excellence for successfully demonstrating compliance with the Standards for Excellence voluntary certification program. WC&S was awarded the Seal of Excellence on February 15, 2012. Certification is valid for three years.

In 2008, the governing body of WC&S formed Women's Center and Shelter Civil Law Project (CLP), a non-profit company. The primary purpose of the CLP is to provide civil legal services to women in crisis. The CLP Board of Directors is separate from the WC&S Board but is elected by WC&S. WC&S is the sole member of the CLP. For the year ended June 30, 2012, the CLP reported assets, liabilities, net assets, revenues, and expenses as \$48,380, \$44,100, \$4,280, \$53,500, and \$53,500, respectively, and is presented as part of these consolidated financial statements. For the year ended June 30, 2011, the CLP reported assets, liabilities, net assets, revenues, and expenses as \$96,780, \$92,500, \$4,280, \$59,120, and \$59,100, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

WC&S's consolidated financial statements have been prepared on the accrual basis of accounting. Revenues are recognized as they are earned and expenses are recorded when liabilities are incurred.

Contribution Recognition

Contributions are recognized when they are received or unconditionally pledged. WC&S records unconditional promises to give at their net realizable value. WC&S receives the majority of its grant and contract revenue from federal, state, county, and city agencies. WC&S recognizes contract revenue (up to the contract amount) either on a pro-rata basis over the

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

period of the grant or to the extent of expenses. Revenue recognition depends on the contract. Any of its funding sources may, at its discretion, request reimbursement for expenses or return of funds, or both as a result of non-compliance by WC&S with the terms of the grants or contracts. Management is unaware of any instances of non-compliance with grant or contract terms.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Net Asset Classes

WC&S consolidated financial statements are classified for accounting and reporting purposes into three classes of net assets (unrestricted, temporarily restricted, and permanently restricted) established according to their nature and purpose. Separate accounts are maintained for individual funds; however, for financial reporting purposes, funds that have similar characteristics have been combined into net asset classes.

The assets, liabilities, and net assets of WC&S are reported in net asset classes as follows:

Unrestricted - Used to accumulate all unrestricted and board-designated resources from operations. This class represents the part of net assets of a not-for-profit organization that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Temporarily Restricted - Represents a portion of the net assets of WC&S resulting (a) from contributions and other inflows of assets whose use by WC&S is limited by donor-imposed stipulations that can be fulfilled and removed by actions of WC&S pursuant to those stipulations and (b) from reclassifications to (or from) other classes of net assets as a consequence of donor-imposed stipulations, and their fulfillment and removal by action of WC&S pursuant to those stipulations. When donor restrictions are met, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same fiscal year are reported as unrestricted support.

Permanently Restricted - Represents net assets with a donor-imposed restriction that stipulates that resources be maintained permanently but permits WC&S to use up or expend part or all of the income derived from the donated assets.

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

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 estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Investments

Investments are recorded at their fair values in the statements of financial position. Unrealized gains and losses are included in investment income. Investment income from restricted assets is recorded as unrestricted income.

Building, Equipment, and Depreciation

Fixed assets are capitalized at cost over \$500. Donated equipment is capitalized at fair value at the date of receipt. Depreciation is provided over the estimated useful life of the asset on a straight-line basis.

Cash and Cash Equivalents

For purposes of the statements of cash flows, WC&S considers all highly liquid investments available for current use (and not included in the investment trust account) with an initial maturity of three months or less to be cash equivalents.

Expense Allocation

The allocation of functional expenses approximates program usage. Salaries and occupancy space are the major bases for allocation.

Tax-Exempt Status

WC&S is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. In addition, WC&S qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(1). Further, WC&S annually files a Form 990 and Form 990T. The filed forms are subject to examination by the Internal Revenue Service generally for three years after they are filed. WC&S is duly

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

registered as a Charitable Organization with the Department of State, Commonwealth of Pennsylvania.

Accordingly, no provision for income taxes is recorded in the financial statements. WC&S has not identified any material uncertain tax positions requiring an accrual or disclosure in the financial statements.

Concentration of Risk Factors

A significant portion of WC&S grants and contributions are from organizations and individuals within the Allegheny County area. In addition, its employees, volunteers, clients, and vendors primarily reside in the Allegheny County area and therefore, economic and demographic influences on this area could impact WC&S operations.

Additionally, at June 30, 2012 and 2011, WC&S had \$125,893 and \$124,870, respectively, in deposits in local financial institutions in excess of the amount insured by the FDIC. The solvency of the financial institutions is not a concern of management at this time.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

3. CONTRIBUTIONS RECEIVABLE

At June 30, WC&S had contributions receivable as follows:

	<u>2012</u>	<u>2011</u>
Due within one year	\$ 192,311	\$ 14,365
Due within one to two years	<u>75,000</u>	<u>-</u>
Total	<u>\$ 267,311</u>	<u>\$ 14,365</u>

4. ENDOWMENT FUND

WC&S invests endowment assets with an overall asset allocation of 60% equities and 40% bonds and cash with an allowable 10% variance from these allocations due to market conditions. Endowment funds are invested in a manner that will provide protection of the principal value relative to inflation, capital appreciation, a safeguard against the loss of principal due to the

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

assumption of undue risk, and funding for ongoing operations, capital improvements, development and opportunity, emergencies and endowment for the future of WC&S. To satisfy its long-term rate-of-return objectives, WC&S relies on a total rate-of-return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

WC&S's average spending policy is approximately 3.3% of the total market value derived from an expected asset allocation of 60% equities and 40% bonds with average long-term returns of 8% and 4.5%, respectively. Actual spending may vary according to the needs of WC&S.

The endowment asset portfolio was comprised of the following at June 30, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Investments:		
Money market funds	\$ 476,472	\$ 62,946
Bonds and notes	2,534,701	2,449,300
Equities	4,163,419	4,943,271
Commodities Index Trust	<u>158,383</u>	<u>68,220</u>
Total endowment asset portfolio	<u>\$ 7,332,975</u>	<u>\$ 7,523,737</u>

The endowment net asset classes are primarily unrestricted, Board-designated with a portion being unrestricted, undesignated, and a portion related to permanently restricted net assets as described in the table below.

During 2012, WC&S had the following endowment-related activities:

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

	Unrestricted Undesignated Endowment	Board- Designated Endowment	Permanently Restricted Endowment	Total Endowment
Investment return:				
Investment income	\$ -	\$ 166,547	\$ 776	\$ 167,323
Net appreciation (depreciation)	-	(298,717)	(1,391)	(300,108)
Investment fees	-	(57,708)	(269)	(57,977)
Total investment return (loss)	-	(189,878)	(884)	(190,762)
Transfers to/from other funds	(603,262)	602,378	884	-
Total change in endowment funds	(603,262)	412,500	-	(190,762)
Endowment funds:				
Beginning of year	603,262	6,886,475	34,000	7,523,737
End of year	<u>\$ -</u>	<u>\$ 7,298,975</u>	<u>\$ 34,000</u>	<u>\$ 7,332,975</u>

During 2011, WC&S had the following endowment-related activities:

	Unrestricted Undesignated Endowment	Board- Designated Endowment	Permanently Restricted Endowment	Total Endowment
Investment return:				
Investment income	\$ 13,169	\$ 150,331	\$ 742	\$ 164,242
Net appreciation (depreciation)	95,231	1,087,099	5,367	1,187,697
Investment fees	(4,384)	(50,051)	(247)	(54,682)
Total investment return (loss)	104,016	1,187,379	5,862	1,297,257
Transfers to/from other funds	(269,020)	(125,118)	(5,862)	(400,000)
Total change in endowment funds	(165,004)	1,062,261	-	897,257
Endowment funds:				
Beginning of year	768,266	5,824,214	34,000	6,626,480
End of year	<u>\$ 603,262</u>	<u>\$ 6,886,475</u>	<u>\$ 34,000</u>	<u>\$ 7,523,737</u>

5. FAIR VALUE MEASUREMENTS

The fair value of assets measured on a recurring basis at June 30, 2012 and 2011 are as follows:

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

	2012 Level 1	2011 Level 1
Money market accounts	\$ 476,472	\$ 62,946
Fixed income	2,401,280	2,323,103
Common stocks	852,613	2,139,873
Mutual funds:		
Equity funds	3,310,806	2,803,398
Fixed income funds	133,421	126,197
Commodities Index Trust	158,383	68,220
Total investments	<u>\$ 7,332,975</u>	<u>\$ 7,523,737</u>

Fair value inputs for Level 1 investments are determined by reference to quoted market prices for identical assets. WC&S had no investments valued using Level 2 or Level 3 inputs.

6. LAND, BUILDING, AND EQUIPMENT

Land, building, and equipment, net of depreciation, is comprised of the following amounts at June 30, 2012:

	Balance at June 30, 2011	Additions	Deletions	Balance at June 30, 2012
Land and improvements	\$ 254,086	\$ -	\$ -	\$ 254,086
Building	4,382,276	-	-	4,382,276
Office equipment	927,578	64,039	(22,190)	969,427
	5,563,940	64,039	(22,190)	5,605,789
Less: accumulated depreciation	(2,807,389)	(182,450)	22,190	(2,967,649)
Net land, building, and equipment	<u>\$ 2,756,551</u>	<u>\$ (118,411)</u>	<u>\$ -</u>	<u>\$ 2,638,140</u>

Land, building, and equipment, net of depreciation, is comprised of the following amounts at June 30, 2011:

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

	Balance at June 30, 2010	Additions	Deletions	Balance at June 30, 2011
Land and improvements	\$ 254,086	\$ -	\$ -	\$ 254,086
Building	4,382,276	-	-	4,382,276
Office equipment	1,012,451	212,600	(297,473)	927,578
	5,648,813	212,600	(297,473)	5,563,940
Less: accumulated depreciation	(2,911,034)	(193,828)	297,473	(2,807,389)
Net land, building, and equipment	<u>\$ 2,737,779</u>	<u>\$ 18,772</u>	<u>\$ -</u>	<u>\$ 2,756,551</u>

7. NOTES PAYABLE

WC&S has a secured note payable to the Urban Redevelopment Authority of Pittsburgh (URA) in the original amount of \$200,000 with interest at 4%. This is payable over a twenty-five year period in monthly installments of \$1,056 including principal and interest, with final maturity in fiscal year 2021. WC&S also has a second note payable in the face amount of \$200,000 due to the URA that bears no interest and is due in one lump sum in 2036. The notes payable presentation on the statements of financial position approximates the present value of both URA notes payable discounted at an appropriate interest rate.

The following is a schedule, by years, of the principal maturities for the notes at June 30:

2013	\$ 9,508
2014	9,895
2015	10,299
2016	10,718
2017	11,155
Thereafter	<u>243,465</u>
	295,040
Less: future accretion on zero-interest note	<u>(150,433)</u>
Total	<u>\$ 144,607</u>

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

8. PENSION PLAN

WC&S has a profit-sharing plan (plan) for eligible employees. This plan has a July 1 through June 30 plan year. For employees hired prior to April 1, 2012, WC&S contributes 10.34% of eligible participant salaries. For employees hired on or after April 1, 2012, WC&S contributes 5% of eligible participant salaries, and up to a 2% matching contribution. WC&S's aggregate plan contribution was \$183,615 and \$181,943 for the years ended June 30, 2012 and 2011, respectively.

9. RESTRICTED ASSETS

Temporarily restricted net assets are available for the following purposes at June 30:

	2012	2011
Non-Resident Counseling Program	\$ 930	\$ 930
Legal Advocacy Program	5,152	2,248
Children's Program	265,000	1,027
Shelter Program	7,394	14,521
Hotline Program	-	275,154
Building Improvements and other	51,675	77,350
PPADV Project	2,764	2,764
	<u>\$ 332,915</u>	<u>\$ 373,994</u>

Income from permanently restricted net assets is designated for long-term investment. Net assets of \$359,808 and \$188,282 were released from donor restrictions during the fiscal years ended June 30, 2012 and 2011, respectively, by incurring expenses satisfying the restricted purpose.

10. CONTRIBUTED FACILITIES, MATERIAL, AND SERVICES

WC&S receives and recognizes at fair value various in-kind contributions for food and clothing, household items, and various services. The contributed services include amounts for volunteers in legal services, therapy, the shelter, and others.

The above contributions can be summarized as follows for the years ended June 30:

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Contributed services	\$ 62,629	\$ 45,529
Food, clothing, and other	78,282	104,090
Special events services and materials	-	6,401
	<hr/>	<hr/>
Total	<u>\$ 140,911</u>	<u>\$ 156,020</u>

11. FUNDRAISING EVENTS

WC&S schedules several events during the year for fundraising purposes. They are detailed as follows for the years ending June 30:

	2012	2011
Spring Clothes Out	\$ 86,007	\$ 94,147
Shop to Stop Domestic Violence	-	27,867
Third Party Events	43,429	19,810
	<hr/>	<hr/>
	129,436	141,824
Less cost of events	(13,428)	(38,626)
	<hr/>	<hr/>
Total	<u>\$ 116,008</u>	<u>\$ 103,198</u>

12. LEASES

During fiscal year 2002, WC&S entered into a non-cancelable operating lease for office space for its legal program offices. Total rent expense for the years ended June 30, 2012 and 2011 was \$54,144 and \$54,150, respectively. The annual obligations under this lease for 2013 are \$54,000.

13. RELATED PARTY

WC&S is involved in transactions with a business owned by a member of WC&S's Board of Directors (Board). During the year ended June 30, 2012 and 2011, these transactions included compensation of \$39,549 and \$35,400, respectively, and payments to the business totaling \$276,751 and \$0, respectively, for the public awareness campaign. The Board evaluated the business relationship and determined that there was no conflict of interest.

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

14. REQUIRED DISCLOSURES FOR THE YEAR ENDED JUNE 30, 2012 - PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

Actual dollars spent under the WC&S domestic violence organization-wide budget were \$3,498,192.

Match requirement monies were provided as required and were spent during the contract period July 1, 2011 through June 30, 2012.

WC&S expended \$884,299 in Federal Financial Assistance for the fiscal year ended June 30, 2012 and was required to have a Single Audit performed.

There was no interest income earned on grant funds.

Supplementary Information

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

TITLE XX
PCADV CONTRACT NO. 5202

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2012

	Allowable Costs per Audit				
	Approved Budget	Reported Costs	Total	Over (Under) Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 29,254	\$ 29,254	\$ 29,254	\$ -	\$ -
Fringe benefits	15,428	15,428	15,428	-	-
Total personnel	<u>\$ 44,682</u>	<u>\$ 44,682</u>	<u>\$ 44,682</u>	<u>\$ -</u>	<u>\$ -</u>

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

ACT 44 MEDICAL ADVOCACY
PCADV CONTRACT NO. 5202

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2012

	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	Over (Under) Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 350,758	\$ 350,758	\$ 350,758	\$ -	\$ -
Fringe benefits	111,839	111,839	111,839	-	-
Total personnel	<u>\$ 462,597</u>	<u>\$ 462,597</u>	<u>\$ 462,597</u>	<u>\$ -</u>	<u>\$ -</u>

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

FVPS
PCADV CONTRACT NO. 5202

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2012

	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	Over (Under) Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 59,176	\$ 59,176	\$ 59,176	\$ -	\$ -
Fringe benefits	20,502	20,502	20,502	-	-
Total personnel	<u>\$ 79,678</u>	<u>\$ 79,678</u>	<u>\$ 79,678</u>	<u>\$ -</u>	<u>\$ -</u>

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

ACT 222
PCADV CONTRACT NO. 5202

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2012

	Allowable Costs per Audit				
	Approved Budget	Reported Costs	Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Personnel:					
Salaries	\$ 25,977	\$ 25,977	\$ 25,977	\$ -	\$ -
Fringe benefits	9,366	9,366	9,366	-	-
Total personnel	<u>\$ 35,343</u>	<u>\$ 35,343</u>	<u>\$ 35,343</u>	<u>\$ -</u>	<u>\$ -</u>

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

ACT 66
PCADV CONTRACT NO. 5202

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2012

			Allowable Costs per Audit					
			Approved Budget	Reported Costs		Over (Under) Budget	Questioned Costs	
<u>Budget Categories:</u>					Total			
Personnel:								
Salaries	\$	4,227	\$	4,227	\$	4,227	\$ -	\$ -
Fringe benefits		1,268		1,268		1,268	-	-
Total personnel			\$	5,495	\$	5,495	\$ -	\$ -

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

SSBG MEDICAL ADVOCACY
PCADV CONTRACT NO. 5202

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2012

	Approved Budget	Reported Costs	Total	Allowable Costs per Audit	
				Over (Under) Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 44,588	\$ 44,588	\$ 44,588	\$ -	\$ -
Fringe benefits	15,128	15,128	15,128	-	-
Total personnel	<u>\$ 59,716</u>	<u>\$ 59,716</u>	<u>\$ 59,716</u>	<u>\$ -</u>	<u>\$ -</u>

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

SSBG CIVIL LEGAL REPRESENTATION
PCADV CONTRACT NO. 5202

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2012

	Allowable Costs per Audit				
	Approved Budget	Reported Costs	Total	Over (Under) Budget	Questioned Costs
<u>Budget Categories:</u>					
Personnel:					
Salaries	\$ 129,982	\$ 129,982	\$ 129,982	\$ -	\$ -
Fringe benefits	41,896	41,896	41,896	-	-
Total personnel	171,878	171,878	171,878	-	-
Operations:					
Insurance	6,122	6,122	6,122	-	-
Memberships	1,500	1,500	1,500	-	-
Rent	18,000	18,000	18,000	-	-
Telephone	2,500	2,500	2,500	-	-
Total operations	28,122	28,122	28,122	-	-
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

SSBG RELOCATION FUNDS
PCADV CONTRACT NO. 5202

SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS

YEAR ENDED JUNE 30, 2012

		Allowable Costs per Audit			
	Approved Budget	Reported Costs	Total	Over (Under) Budget	Questioned Costs
Budget Categories:					
Relocation expenses	\$ 54,677	\$ 54,677	\$ 54,677	\$ -	\$ -

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

PCADV CONTRACT NO. 5202

COMBINED SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS WITH THE FUNDING RECONCILIATION

YEAR ENDED JUNE 30, 2012

	Approved Budget	Reported Costs	Total	Allowable Costs per Audit	
				Over (Under) Budget	Questioned Costs
Budget Categories:					
Title XX:					
Personnel	\$ 44,682	\$ 44,682	\$ 44,682	\$ -	\$ -
Act 44 and Medical Advocacy:					
Personnel	462,597	462,597	462,597	-	-
FVPS:					
Personnel	79,678	79,678	79,678	-	-
Act 222:					
Personnel	35,343	35,343	35,343	-	-
Act 66:					
Personnel	5,495	5,495	5,495	-	-
SSBG Medical Advocacy:					
Personnel	59,716	59,716	59,716	-	-
SSBG Civil Legal Representation:					
Personnel	171,878	171,878	171,878	-	-
Operations	28,122	28,122	28,122	-	-
SSBG Relocation Funds:					
Relocation expenses	54,677	54,677	54,677	-	-
Total	\$ 942,188	\$ 942,188	\$ 942,188	\$ -	\$ -
Funding Reconciliation:					
Approved contract, received as of June 30, 2012	\$ 942,070				
Approved contract, receivable as of June 30, 2012	118				
Total contract	942,188				
Allowable costs:					
Approved costs	942,188				
Questioned costs	-				
Total costs	942,188				
Due to (from) PCADV	\$ -				

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2012

Federal Grantor / Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Justice</u>			
Congressionally Recommended Awards	16.753	2010-DD-BX-0516	\$ 61,537
Passed Through the Pennsylvania Commission on Crime and Delinquency: Crime Victim Assistance	16.575	2011/2012-VF-05-22348	240,581
Passed Through the Allegheny County Chief Executive Officer: ARRA - Violence Against Women Formula Grants	16.588	2009/2010/2011-VA-06 20558	14,712
Total U.S. Department of Justice			<u>316,830</u>
<u>U.S. Department of Health and Human Services</u>			
Passed Through the PA Coalition Against Domestic Violence: Family Violence Prevention and Services/Grants for Battered Women's Shelters	93.671	5202	79,678
Social Services Block Grant	93.667	5202	44,682
Temporary Assistance for Needy Families	93.558	5202	314,393
Passed Through the Allegheny County Department of Human Services: Foster Care - Title IV-E	93.658		47
Total U.S. Department of Health and Human Services			<u>438,800</u>
<u>U.S. Department of Agriculture</u>			
Passed Through Pennsylvania Department of Education: Child and Adult Care Food Program	10.558	300-02-982-0	10,471
Passed Through the Allegheny County Volunteer Board for Emergency Food and Shelter: Emergency Food Assistance Program (Food Commodities)	10.569	ESG12-COUNTY	2,048
Emergency Food Assistance Program (Food Commodities)	10.569	COMPOT12	603
Subtotal 10.569			<u>2,651</u>
Total U.S. Department of Agriculture			<u>13,122</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed Through the City of Pittsburgh Department of City Planning: Emergency Solutions Grant Program	14.231	48858	19,456
Emergency Solutions Grant Program	14.231	49361	24,591
Subtotal 14.231			44,047
Community Development Block Grants	14.218	49292	66,500
Total U.S. Department of Housing and Urban Development			<u>110,547</u>
<u>Federal Emergency Management Agency</u>			
Passed Through the United Way: Emergency Food and Shelter National Board Program	97.024	718000-037	5,000
Total Federal Emergency Management Agency			<u>5,000</u>
Total Expenditures of Federal Awards			<u>\$ 884,299</u>

See accompanying note to schedule of expenditures of federal awards.

WOMEN’S CENTER AND SHELTER OF GREATER PITTSBURGH

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2012

1. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Women’s Center and Shelter of Greater Pittsburgh (WC&S) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the financial statements.

**Women's Center and Shelter of
Greater Pittsburgh**

Independent Auditor's Reports in
Accordance with OMB Circular A-133

Year Ended June 30, 2012

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
Women's Center and Shelter of Greater Pittsburgh

We have audited the consolidated financial statements of the Women's Center and Shelter of Greater Pittsburgh (WC&S) as of and for the year ended June 30, 2012, and have issued our report thereon dated October 17, 2012. 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 audit guidelines issued by the Pennsylvania Coalition Against Domestic Violence.

Internal Control over Financial Reporting

Management of WC&S is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered WC&S's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of WC&S's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of WC&S's internal control over financial reporting.

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 consolidated financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether WC&S's consolidated 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 consolidated 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*.

Board of Directors
Women's Center and Shelter of Greater Pittsburgh
Independent Auditor's Report on Internal Control over Financial
Reporting and on Compliance and Other Matters

This report is intended solely for the information and use of the Board of Directors, management, others within WC&S, applicable federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Maher Duessel

Pittsburgh, Pennsylvania
October 17, 2012

Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material
Effect on its Major Program and on Internal Control over Compliance
in Accordance with OMB Circular A-133

Board of Directors
Women's Center and Shelter of Greater Pittsburgh

Compliance

We have audited the Women's Center and Shelter of Greater Pittsburgh's (WC&S) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on WC&S's major federal program for the year ended June 30, 2012. WC&S's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of WC&S's management. Our responsibility is to express an opinion on WC&S's compliance based on our audit.

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; audit guidelines issued by the Pennsylvania Coalition Against Domestic Violence; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 WC&S'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. Our audit does not provide a legal determination of WC&S's compliance with those requirements.

In our opinion, WC&S complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

Internal Control over Compliance

Management of WC&S is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered WC&S's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 WC&S'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

Board of Directors
Women's Center and Shelter of Greater Pittsburgh
Independent Auditor's Report on Compliance with Requirements that
Could Have a Direct and Material Effect on its Major Program

material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

* * * * *

This report is intended solely for the information and use of the Board of Directors, management, others within WC&S, applicable federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Maher Duessel

Pittsburgh, Pennsylvania
October 17, 2012

WOMEN'S CENTER AND SHELTER OF GREATER PITTSBURGH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2012

I. Summary of Audit Results

1. Type of auditor's report issued: Unqualified

2. Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiencies identified that are not considered to be material weakness(es)?
☐ yes ☒ none reported

3. Noncompliance material to financial statements noted? ☐ yes ☒ no

4. Internal control over major programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiencies identified that are not considered to be material weakness(es)?
☐ yes ☒ none reported

5. Type of auditor's report issued on compliance for major programs: Unqualified

6. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? ☐ yes ☒ no

7. Major Programs:

CFDA Number(s)
93.558

Name of Federal Program or Cluster
Temporary Assistance for Needy Families

8. Dollar threshold used to distinguish between type A and type B programs: \$300,000

9. Auditee qualified as low-risk auditee? ☒ yes ☐ no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

III. Findings and questioned costs for federal awards.

No matters were reported.

**WOMEN'S CENTER AND SHELTER OF
GREATER PITTSBURGH**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2012

NONE