

YWCA CLARK COUNTY

Audited Financial Statements  
and Reports Required by  
*Government Auditing Standards*  
and the Uniform Guidance

For the Year Ended June 30, 2021



McDONALD JACOBS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
YWCA Clark County

We have audited the accompanying financial statements of YWCA Clark County (the Organization) (a nonprofit corporation), 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. 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 Organization'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 Organization'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 YWCA Clark County 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*

### Report of Summarized Comparative Information

We have previously audited of YWCA Clark County's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 20, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

### 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*, is presented for purposes of additional analysis and is 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 January 19, 2022 on our consideration of YWCA Clark County'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 YWCA Clark County'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 YWCA Clark County's internal control over financial reporting and compliance.

*McDonald Jacobson, P.C.*

Portland, Oregon  
January 19, 2022

YWCA CLARK COUNTY  
STATEMENT OF FINANCIAL POSITION  
June 30, 2021  
(With comparative totals for 2020)

	2021	2020
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,110,213	\$ 846,567
Contracts and pledges receivable	869,471	585,011
Prepaid expenses and other assets	67,816	17,374
Investments	3,764,220	3,051,291
Property and equipment, net	1,557,571	1,632,408
<b>TOTAL ASSETS</b>	<b>\$ 7,369,291</b>	<b>\$ 6,132,651</b>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable	\$ 94,444	\$ 141,747
Accrued personnel expenses	93,120	90,439
Refundable advances	581,629	646,400
Deferred revenue	31,345	13,888
Note payable	93,205	-
Total liabilities	893,743	892,474
Net assets:		
Net assets without donor restrictions:		
Undesignated	1,773,440	1,046,309
Net property and equipment	1,557,571	1,632,408
Total net assets without donor restrictions	3,331,011	2,678,717
Net assets with donor restrictions:		
Net assets with expiring donor restrictions	1,366,497	901,614
Net assets with perpetual donor restrictions	1,778,040	1,659,846
Total net assets with donor restrictions	3,144,537	2,561,460
Total net assets	6,475,548	5,240,177
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 7,369,291</b>	<b>\$ 6,132,651</b>

See notes to financial statements.

YWCA CLARK COUNTY  
STATEMENT OF ACTIVITIES  
For the year ended June 30, 2021  
(With comparative totals for 2020)

	2021			2020 Total
	Without Donor Restrictions	With Donor Restrictions	Total	
<b>Operating revenue and support:</b>				
Government revenue	\$ 3,155,277	\$ -	\$ 3,155,277	\$ 2,429,810
Contributions and grants	986,409	364,685	1,351,094	1,125,618
Special event revenue, net of direct benefit costs of \$13,538 in 2021 and \$33,495 in 2020	75,947	-	75,947	113,025
Program service revenue	29,560	-	29,560	29,367
Donated facilities, materials and services	129,649	-	129,649	153,158
Other operating income	16,809	-	16,809	9,663
Net assets released from restrictions:				
Satisfaction of purpose restrictions	175,897	(175,897)	-	-
<b>Total operating revenue and support</b>	<b>4,569,548</b>	<b>188,788</b>	<b>4,758,336</b>	<b>3,860,641</b>
<b>Expenses:</b>				
Program services	2,990,001	-	2,990,001	2,734,213
Management and general	869,555	-	869,555	839,914
Fundraising	400,448	-	400,448	413,748
<b>Total expenses</b>	<b>4,260,004</b>	<b>-</b>	<b>4,260,004</b>	<b>3,987,875</b>
 Income (loss) from operations	 309,544	 188,788	 498,332	 (127,234)
<b>Investment activities:</b>				
Interest and investment income	175,638	561,401	737,039	96,041
Appropriation for expenditure	167,112	(167,112)	-	-
<b>Total non-operating activities</b>	<b>342,750</b>	<b>394,289</b>	<b>737,039</b>	<b>96,041</b>
 Change in net assets	 652,294	 583,077	 1,235,371	 (31,193)
<b>Net assets:</b>				
Beginning of year	2,678,717	2,561,460	5,240,177	5,271,370
 End of year	 <b>\$ 3,331,011</b>	 <b>\$ 3,144,537</b>	 <b>\$ 6,475,548</b>	 <b>\$ 5,240,177</b>

See notes to financial statements.

YWCA CLARK COUNTY  
STATEMENT OF FUNCTIONAL EXPENSES  
For the year ended June 30, 2021  
(With comparative totals for 2020)

	Program Services				
	SafeChoice	Court Appointed Special Advocate	Sexual Assault	Y's Care	Independent Living Skills
Personnel	\$ 1,078,740	\$ 567,202	\$ 439,384	\$ 152,159	\$ 154,441
Professional fees	36,836	6,202	7,053	3,979	5,412
Supplies	30,048	3,115	10,224	4,960	6,161
Communications	13,475	11,055	7,758	1,374	1,572
Printing	5,831	2,822	3,494	516	78
Travel and conferences	8,180	4,224	2,940	400	1,824
Occupancy and equipment	157,244	773	2,149	386	431
Membership and association dues	2,000	575	800	500	-
Specific assistance	110,623	-	11,653	-	39,753
Advertising	4,307	3,948	-	-	597
Miscellaneous	2,372	1,355	1,494	590	-
Depreciation	15,202	2,547	1,197	3,934	756
	1,464,858	603,818	488,146	168,798	211,025
Less special events direct benefit costs netted with revenue	-	-	-	-	-
Total expenses	\$ 1,464,858	\$ 603,818	\$ 488,146	\$ 168,798	\$ 211,025

See notes to financial statements.

YWCA CLARK COUNTY  
STATEMENT OF FUNCTIONAL EXPENSES, Continued  
For the year ended June 30, 2021  
(With comparative totals for 2020)

	<u>Program Services</u>				Total Expenses	2020 Total Expenses
	Volunteer Development	Total Program Services	Management	Fundraising		
Personnel	\$ 49,915	\$ 2,441,841	\$ 412,719	\$ 187,752	\$ 3,042,312	\$ 2,820,110
Professional fees	1,125	60,607	102,736	121,672	285,015	346,974
Supplies	180	54,688	5,852	12,251	72,791	124,507
Communications	698	35,932	10,224	4,517	50,673	41,415
Printing	49	12,790	6,160	21,807	40,757	44,293
Travel and conferences	-	17,568	394	144	18,106	34,955
Occupancy and equipment	-	160,983	90,685	23,539	275,207	242,670
Membership and association dues	-	3,875	26,262	421	30,558	23,141
Specific assistance	-	162,029	-	110	162,139	130,382
Advertising	1,000	9,852	2,762	31,878	44,492	56,660
Miscellaneous	187	5,998	113,086	6,790	125,874	50,370
Depreciation	202	23,838	98,675	3,105	125,618	105,893
	<u>53,356</u>	<u>2,990,001</u>	<u>869,555</u>	<u>413,986</u>	<u>4,273,542</u>	<u>4,021,370</u>
Less special events direct benefit costs netted with revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,538)</u>	<u>(13,538)</u>	<u>(33,495)</u>
Total expenses	<u>\$ 53,356</u>	<u>\$ 2,990,001</u>	<u>\$ 869,555</u>	<u>\$ 400,448</u>	<u>\$ 4,260,004</u>	<u>\$ 3,987,875</u>

See notes to financial statements.

YWCA CLARK COUNTY  
 STATEMENT OF CASH FLOWS  
 For the year ended June 30, 2021  
 (With comparative totals for 2020)

	2021	2020
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 1,235,371	\$ (31,193)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	125,618	105,893
Change in value of investments	(672,365)	(37,273)
(Increase) decrease in:		
Contracts and pledges receivable	(284,460)	(78,733)
Prepaid expenses and other assets	(50,442)	36,400
Increase (decrease) in:		
Accounts payable	(47,303)	21,011
Accrued personnel expenses	2,681	(15,102)
Refundable advances	28,434	646,400
Deferred revenue	17,457	(7,670)
Net cash flows from operating activities	354,991	639,733
 <b>Cash flows from investing activities:</b>		
Purchase of property and equipment	(50,781)	(111,799)
Proceeds from the sale of investments	67,602	554,570
Purchase of investments	(108,166)	(395,340)
Net cash flows from investing activities	(91,345)	47,431
 Net change in cash and cash equivalents	263,646	687,164
 Cash and cash equivalents - beginning of year	846,567	159,403
 Cash and cash equivalents - end of year	\$ 1,110,213	\$ 846,567
 <b>Non-cash operating and financing activities:</b>		
Refundable advance - converted to note payable	\$ 93,205	\$ -

See notes to financial statements.



YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

1. DESCRIPTION OF ORGANIZATION

YWCA Clark County (YWCA or the Organization) is a non-profit corporation affiliated with the national YWCA organization, YWCA USA. YWCA Clark County's mission is to eliminate racism, empower women, and promote peace, justice, freedom and dignity for all.

YWCA Clark County is governed by a volunteer board of directors. Daily operations are managed by a full-time executive director who reports directly to the board. The service area is generally defined as Southwest Washington and is primarily funded through government contracts and private contributions.

YWCA Clark County currently offers services under the following programs:

SafeChoice

The SafeChoice Domestic Violence Program served 1,201 unduplicated survivors of domestic violence and responded to 6,558 calls to our 24-hour crisis line in this fiscal year. We also provided outreach, education and awareness to 1,612 community members and reached 125 youth with domestic violence prevention education. Our emergency shelter provided up to 3,759 bed nights for 32 adults and 47 children. We held 42 support groups for survivors and served 239 participants through our legal clinic.

Count Appointed Special Advocates (CASA)

During fiscal year 2021, CASAs provided advocacy through their independent recommendations to the court for 650 children. We did this with the help of 167 volunteers. Our staff and volunteers spent 156 days in court this fiscal year advocating for neglected, abused, or abandoned children. We also supported the placement of 180 children into permanent homes. See Note 15 about the discontinuance of this program.

Sexual Assault

This fiscal year, the Sexual Assault Program served 528 individuals through 24-hour advocacy, individual therapy, and support groups and responded to 1,347 calls to our 24-hour crisis line. We served an additional 413 individuals through presentations, trainings, events, and community education. We also provided sexual assault prevention education to 160 youth and adults.

Y's Care

The Y's Care Children's Program provided 1,771 service days (one service day equals care and education for one child each day) of licensed care and quality early childhood education for 17 homeless, transitional and community children (ages 2½ to 5) this fiscal year. Y's Care provided additional enrichment through seasonal field trips to the TreeSong Nature Reserve and through specialized therapy with a licensed sensory-processing disorder specialist. Every child enrolled in Y's Care last year made measurable, developmental progress in academic and social domains.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

1. DESCRIPTION OF ORGANIZATION, Continued

Independent Living Skills Program (ILS)

During the YWCA's 2020 fiscal year, the ILS Program served 119 youth ages 15 to 21 who are currently in foster care and preparing for independent adulthood. ILS empowers foster youth to reach their housing, education, and employment goals so they can gain independence. Advocates also provided financial assistance to 26 new youths to obtain housing, 12 new youths to reach their employment goals, and 6 new youths to pursue goals to further their education.

Volunteer Development

This program recruits, trains, and supports qualified volunteers engaged in meaningful, ongoing service opportunities. In 2021, 191 volunteers contributed 6,225 hours of continuous support to our programs and departments through our Volunteer Development Program. An additional 120 volunteers provided 833 hours of service this fiscal year through events, committees, and special project support.

Care Connect

Care Connect is a new program that began February 5, 2021. This program assists, connects and supports participants for the purposes of providing health and social services to individuals who are in isolation and quarantining from COVID-19. Care Connect has been able to offer information regarding their rights, health resources and long-term assistance for their needs. Advocates have served 120 households as well as provide financial assistance to 63 households who received rental or mortgage assistance, 96 who received food assistance and 46 who received COVID care kits.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net Assets With Donor Restrictions* - Net assets subject to donor- (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with maturities of three months or less at the time of purchase to be cash equivalents.

Contracts and Pledges Receivable

Contracts and pledges receivable are reported at the amount management expects to collect on balances outstanding at year-end. Based on an assessment of the credit history with those having outstanding balances and current relationships with them, management has concluded that realization losses on balances outstanding at year-end will be immaterial.

Investments

Investments are carried at fair value. Investment income earned on endowment investments is reported as an increase in net assets with donor restrictions until appropriated for expenditure. Investment income earned on other donor restricted investments is reported as an increase in net assets without donor restrictions unless restricted by the donor in which case it is classified according to the nature of the restriction.

Property and Equipment

Additions to property and equipment of \$5,000 or more are capitalized. Property and equipment are carried at cost, or at fair value when acquired by gift.

Depreciation

Depreciation and amortization are provided on a straight-line method over the estimated useful lives of the assets which range from 5 to 40 years.

Revenue Recognition

Revenues from various sources are recognized as follows:

**Contract Revenue:** Contracts are conditioned upon certain performance requirements and/or incurring allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. The Organization has been awarded cost-reimbursable grants of approximately \$583,000 extending through June 2022 that have not been recognized at June 30, 2021 because qualifying expenditures have not yet been incurred. The Organization has received approximately \$31,300 and \$13,900 in advances on these contracts at June 30, 2021 and 2020, respectively.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Revenue Recognition, Continued

**Contributions and Grants:** Contributions and grants, which include unconditional promises to give (pledges), are recognized as revenues in the period the Organization is notified of the commitment. Conditional promises to give are not recognized until they become unconditional, that is when the conditions on which they depend are substantially met. Bequests are recorded as revenue at the time the Organization has an established right to the bequest and the proceeds are measurable.

**Special Event Revenue:** The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place. Sponsorships are recorded as revenue at the time of the commitment unless commensurate value is included as part of the agreements. The portion of the sponsorship revenue that relates to commensurate value of the sponsor received in return is recognized when the related events are held and performance obligations are met.

**Program Service Revenue:** Program service fees and rental income are recognized when services are provided. There was no associated accounts receivable (contract asset) or deferred revenue (contract liability) at June 30, 2021, 2020, and 2019.

**Donated Facilities, Materials and Services:** Donations of materials and services are recorded as support at their estimated fair value at the date of donation. Such donations are reported as support without donor restrictions unless the donor has restricted the donation to a specific purpose. See Note 8 for information regarding the free use of land by the Organization.

The Organization recognizes donated services that create or enhance nonfinancial 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. The Organization received donated advertising and other services with a value of approximately \$22,000 and \$45,000 for the years ended June 30, 2021 and 2020.

The Organization receives contributed services from a large number of unpaid volunteers who assist in a range of fund-raising and program activities. During the years ended June 30, 2021 and 2020, the Organization received volunteer services with an estimated value of \$310,100\* and \$457,500\*, respectively (\*unaudited). These contributions have not been recognized in the accompanying financial statements since they do not meet the criteria described above.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Revenue Recognition, Continued

**Refundable Advances:** The Paycheck Protection Program (PPP) loan guaranteed by the Small Business Administration (SBA) is accounted for as a conditional advance and accrues interest at 1%. The advance may be forgiven partially or in its entirety if certain conditions are met, including incurrence of allowable qualifying expenses (mostly personnel and occupancy costs) and acceptance and approval of the forgiveness application by the lender. Upon satisfaction of the conditions, the advance will be recognized as revenue. The Organization received a PPP loan of \$646,400 during the year end June 30, 2020 and partially satisfied the conditions during 2021 and \$553,195 was recognized as revenue. The unforgiven amount was converted to a note payable (see Note 7). The Organization received a second PPP loan of \$581,629 during the year ended June 30, 2021.

Advertising

Advertising costs are expensed as incurred. Total advertising expense for the year ended June 30, 2021 approximated \$44,500 (including donated advertising of \$19,400) and \$56,700 (including donated advertising of \$24,600) for the year ended June 30, 2020.

Unemployment Insurance

The Organization is self-insured for unemployment and makes periodic payments to a trust company in an amount equal to estimated future claims. Deposits to the trust are recorded as an asset and claims filed but not yet paid are recorded as a liability.

Functional Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The allocation methodology and associated expenses that are allocated include:

- Time and effort – personnel expenses
- Number of employees – Reception services and professional services
- Number of volunteers – Volunteer development
- Square footage – Occupancy, equipment, depreciation
- Direct expenses – Administrative expenses, insurance, audit fees

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Income Taxes

The Organization is a nonprofit corporation exempt from income tax under section 501(c)(3) of the Internal Revenue Code and applicable state law. No provision for income taxes is made in the accompanying financial statements, as the Organization has no activities subject to unrelated business income tax. The Organization is not a private foundation.

The Organization follows the provisions of FASB ASC Topic 740 *Accounting for Uncertainty in Income Taxes*. Management has evaluated the Organization's tax positions and concluded that there are no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this Topic.

Change in Accounting Principle

The Organization implemented Accounting Standards Update 2014-09, *Revenue from Contracts with Customers* beginning in 2021. This standard establishes a new contract and control-based revenue recognition model, changes the basis for deciding when revenue is recognized over time or at a point in time, and expands disclosures about revenue. The various provisions of this standard resulted in no significant changes in the way the Organization recognizes revenue, and therefore no changes to the previously issued financial statements were required on a retrospective basis. The Organization's revenue subject to this standard includes program service revenue.

Use of Estimates

The preparation of financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Summarized Financial Information for 2020

The accompanying financial information for the year ended June 30, 2020 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation.

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements. The reclassifications had no impact on previously reported net assets.

Subsequent Events

The Organization has evaluated all subsequent events through January 19, 2022, the date the financial statements were available to be issued.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

3. AVAILABLE RESOURCES AND LIQUIDITY

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its primary operations to be general expenditures. It excludes financial assets with donor or other restrictions limiting their use.

Financial assets of the Organization consist of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,110,213	\$ 846,567
Contracts and pledges receivable	869,471	585,011
Investments	<u>3,764,220</u>	<u>3,051,291</u>
	5,743,904	4,482,869
Less amounts unavailable for general expenditure:		
Net assets with donor restrictions	<u>3,144,537</u>	<u>2,561,460</u>
Financial assets available for general expenditure	<u>\$ 2,599,367</u>	<u>\$ 1,921,409</u>

4. GOVERNMENT CONTRACTS AND PLEDGES RECEIVABLE

Government contracts and pledges receivable are unsecured and consist of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Government contracts receivable	\$ 338,017	\$ 399,542
Pledges and grants receivable	528,623	180,037
Other receivables	<u>2,831</u>	<u>5,432</u>
Total contracts and pledges receivable	<u>\$ 869,471</u>	<u>\$ 585,011</u>

All pledges and grants receivable are expected to be collected within one year.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

5. INVESTMENTS

Investments are stated at fair value and are summarized as follows at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Funds held at Community Foundation	\$ 91,728	\$ 82,459
Money market funds	230,543	362,729
U.S. and foreign equities	2,566,355	1,756,215
Bonds	724,959	704,960
Real estate investment trusts	148,571	137,365
Alternative asset investment	2,064	7,563
Total investments	<u>\$ 3,764,220</u>	<u>\$ 3,051,291</u>

Investments are held as follows at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Investments held in endowment	\$ 2,164,231	\$ 1,825,843
Other donor restricted investments	1,109,014	713,232
Investments without donor restrictions	490,975	512,216
Total investments	<u>\$ 3,764,220</u>	<u>\$ 3,051,291</u>

Investments held at the Community Foundation of Southwest Washington (Community Foundation) are pooled with other assets managed by the Community Foundation and are invested in debt, equity, and other securities, which are reflected at fair value. Under the terms of the agreement, variance power has been granted to the Community Foundation; however, the Organization is the beneficiary of the fund and the transfer is reciprocal in nature. Accordingly, the Community Foundation recognizes the fund as a liability on its statement of financial position. Also under the terms of the agreement, the Community Foundation shall distribute not less than annually, a percentage of the fair value of the fund as determined by the board of directors of the Community Foundation. However, in no event will the percentage be less than a reasonable rate of return. The Community Foundation may make additional distributions from the fund to the Organization upon a majority vote of all of the directors of the Organization, if, in the sole judgment of the board of the Community Foundation, the requested distribution is consistent with the objectives and purposes of the Organization. The beneficial interest in assets and are included in endowment net assets (Note 10).



YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

6. PROPERTY AND EQUIPMENT

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

	2021	2020
Land	\$ 300,000	\$ 300,000
Buildings and improvements	2,761,543	2,760,164
Furniture and equipment	608,759	559,357
Total property and equipment	3,670,302	3,619,521
Less accumulated depreciation	2,112,731	1,987,113
Net property and equipment	\$ 1,557,571	\$ 1,632,408

7. NOTE PAYABLE

The unforgiven portion of the Organization's Paycheck Protection Program (PPP) loan of \$93,205 was converted to a note payable. The loan accrues interest at 1%, with monthly payments of \$2,066 beginning July 2021 through April 2025.

Future payments, based on the loan terms, are as follows:

For the year ending June 30, 2022	\$ 23,969
2023	24,212
2024	24,455
2025	20,569
	\$ 93,205

8. LEASE COMMITMENTS

The Organization leases office equipment under an agreement expiring March 2023, with annual monthly rent of \$1,220. Lease expense was approximately \$14,600 for each of the years ended June 30, 2021 and 2020. Approximate future minimum lease payments under this agreement are as follows:

For the year ending June 30, 2022	\$ 14,640
2023	10,980
	\$ 25,620

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

8. LEASE COMMITMENTS, Continued

The Organization holds a land lease with the Vancouver Housing Authority that expired July 31, 2019 and now is month to month. Under the terms of the agreement, the Organization is restricted to using the land for the SafeChoice program. The lease agreement payment terms are \$1 per year. The estimated fair value of the rent of the property is recorded as an in-kind contribution of approximately \$108,100 for each of the years ended June 30, 2021 and 2020.

9. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with expiring restrictions, including endowment earnings, consist of the following at June 30, 2021 and 2020:

	2021	2020
Scholarships	\$ 94,588	\$ 85,318
SafeChoice/ Shelter Programs	744,432	622,280
Y's Care Program	366,698	158,208
Independent Living Skills Program	54,599	35,808
Other	106,180	-
Total net assets with expiring restrictions	\$ 1,366,497	\$ 901,614

Net assets with perpetual restrictions held in endowment (see Note 10) consist of the following at June 30, 2021 and 2020:

	2021	2020
Scholarship Funds	\$ 47,318	\$ 47,318
SafeChoice Shelter	730,722	612,528
Y's Care Program	1,000,000	1,000,000
Total net assets with perpetual restrictions	\$ 1,778,040	\$ 1,659,846

Investment earnings on the SafeChoice Shelter fund are added to the perpetual endowment per direction of the donor.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

10. ENDOWMENT

YWCA Clark County's endowment consists solely of donor-restricted endowment funds. As required by U.S. generally accepted accounting principles (GAAP), net assets associated with endowment funds, including funds designated by the board of directors to function as an endowment, are classified and reported based on the existence or absence of donor-imposed restrictions or board designations.

Interpretation of Relevant Law

The board of directors of the Organization has interpreted Washington's Uniform Prudent Management of Institutional Funds Act (UPMIFA or the Act) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with perpetual restrictions (a) the original value of gifts donated to the perpetual endowment (b) the original value of subsequent gifts to the perpetual endowment and (c) accumulations to the perpetual endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not classified as net assets with perpetual restrictions is classified net assets with expiring restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by the Act.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund
- (2) Organization and the donor-restricted endowment fund purposes
- (3) General economic conditions
- (4) The possible effect of inflation and deflation
- (5) The expected total return from income and investment appreciation
- (6) Other resources of the Organization
- (7) The investment policies of the Organization

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

10. ENDOWMENT, Continued

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Changes in endowment net assets for the years ended June 30, 2021 and 2020 are as follows:

	With Expiring Donor Restrictions	With Perpetual Donor Restrictions	Total
Balance, June 30, 2019	\$ 292,895	\$ 1,657,369	\$ 1,950,264
Investment income, net of fees	41,336	78,786	120,122
Change in investment value	(3,234)	(59,482)	(62,716)
Appropriated for expenditure	<u>(165,000)</u>	<u>(16,827)</u>	<u>(181,827)</u>
Balance, June 30, 2020	165,997	1,659,846	1,825,843
Investment income, net of fees	260,924	13,933	274,857
Change in investment value	9,270	140,935	150,205
Appropriated for expenditure	<u>(50,000)</u>	<u>(36,674)</u>	<u>(86,674)</u>
Balance June 30, 2021	<u><u>\$ 386,191</u></u>	<u><u>\$ 1,778,040</u></u>	<u><u>\$ 2,164,231</u></u>

11. RETIREMENT PLAN

The Organization participates in the YWCA Retirement Fund, Inc. (the Plan). This is a multiple employer cash balance defined benefit plan with mandatory participation for all eligible staff. Accordingly, this Plan includes numerous YWCA Associations. It is not practical for the Plan's actuary to compute accumulated and projected benefit obligations for individual employers. The Organization's annual contribution under the Plan is equal to 1.2% of the annual compensation. Eligible employees may make additional after-tax contributions up to 10% of their annual compensation. The Organization contributed approximately \$51,200 and \$46,200 to the Plan for the years ended June 30, 2021 and 2020, respectively.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

12. CONTINGENCY

Amounts received or receivable from various contracting agencies are subject to audit and potential adjustment by the contracting agencies. Any disallowed claims, including amounts already collected, would become a liability of the Organization if so determined in the future. Management believes that no significant amounts received or receivable will be required to be returned in the future.

13. CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash balances in one financial institution located in Vancouver. The balances in each financial institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The balances, at times, may exceed the federally insured limit. Balances in excess of insured limits were approximately \$797,800 and \$360,300 as of June 30, 2021 and 2020, respectively.

Approximately 50% of the balance of contracts and pledges receivables at June 30, 2021 is receivable from two governmental entities and one non-profit organization (84% from two governmental entities and one non-profit organization at June 30, 2020). Revenue is concentrated with 46% and 59% of total revenue received from two governmental entities for the years ended June 30, 2021 and 2020, respectively.

Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

14. FAIR VALUE MEASUREMENTS

Assets recorded at fair value in the statements of financial position are categorized based upon the level of judgment associated with the inputs used to measure their fair value. Level inputs are defined as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets and liabilities.

**Level 2:** Observable inputs other than those included in Level 1, such as quoted market prices for similar assets or liabilities in active markets, or quoted market prices for identical assets or liabilities in inactive markets.

**Level 3:** Unobservable inputs reflecting management's own assumptions about the inputs used in pricing the asset or liability. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair values requires significant management judgment or estimation.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

14. FAIR VALUE MEASUREMENTS, Continued

Fair values of assets measured on a recurring basis at June 30, 2021 and 2020 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<b>June 30, 2021</b>				
Funds held at Community				
Foundation	\$ -	\$ -	\$ 91,728	\$ 91,728
Money market funds	230,543	-	-	230,543
U.S. and foreign equities	2,566,355	-	-	2,566,355
Bonds	-	724,959	-	724,959
Real estate investment trusts	-	-	148,571	148,571
Alternative asset investment	-	-	2,064	2,064
	<u>\$ 2,796,898</u>	<u>\$ 724,959</u>	<u>\$ 242,363</u>	<u>\$ 3,764,220</u>
<b>June 30, 2020</b>				
Funds held at Community				
Foundation	\$ -	\$ -	\$ 82,459	\$ 82,459
Money market funds	362,729	-	-	362,729
U.S. and foreign equities	1,756,215	-	-	1,756,215
Bonds	-	704,960	-	704,960
Real estate investment trusts	-	-	137,365	137,365
Alternative asset investment	-	-	7,563	7,563
	<u>\$ 2,118,944</u>	<u>\$ 704,960</u>	<u>\$ 227,387</u>	<u>\$ 3,051,291</u>

The fair value of equity securities and bonds is determined by reference to quoted market prices or other relevant market data as provided by the bank or broker.

The fair value of real estate investment trusts and alternative asset investments are based on conservative estimates of liquidation value provided by each entity.

Investments held at the Community Foundation in pooled funds are valued at the net asset value per unit as provided by the Community Foundation trustees. Net asset value is based on fair value of the underlying assets of the funds using quoted market prices when available determined using a market approach.

YWCA CLARK COUNTY  
NOTES TO FINANCIAL STATEMENTS, CONTINUED  
June 30, 2021

14. FAIR VALUE MEASUREMENTS, Continued

Assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3 inputs) (funds held at community foundation, real estate investment trusts and alternative asset investments) include:

	2021	2020
Beginning balance	\$ 227,387	\$ 241,882
Realized and unrealized gains (losses), net	18,976	(14,495)
Distributions	(4,000)	-
Ending balance	\$ 242,363	\$ 227,387

15. DISCONTINUED PROGRAM

The Organization reached an agreement with the State of Washington in October 2021 to transfer the Court Appointed Special Advocate (CASA) program back to the Clark County court system and will no longer be administered by the Organization. The Organization will continue to devote its time and resources to programs that are critical to the Clark County Community and to increase their mission-aligned collaborations.

REPORTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*  
AND THE UNIFORM GUIDANCE



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*

To the Board of Directors  
YWCA Clark County

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, the financial statements of YWCA Clark County (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 January 19, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered YWCA Clark County's internal control over financial reporting (internal control) as a basis for designing 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 YWCA Clark County's internal control. Accordingly, we do not express an opinion on the effectiveness of YWCA Clark County'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 organization'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 YWCA Clark County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

*McDonald Jacobz, P.C.*

Portland, Oregon  
January 19, 2022

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

To the Board of Directors  
YWCA Clark County

**Report on Compliance for Each Major Federal Program**

We have audited YWCA Clark County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on YWCA Clark County's major federal program for the year ended June 30, 2021. YWCA Clark County's major federal program is 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 YWCA Clark County's major federal program 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 YWCA Clark County'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 YWCA Clark County's compliance.

### ***Opinion on Each Major Federal Program***

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

### **Report on Internal Control Over Compliance**

Management of YWCA Clark County 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 YWCA Clark County's internal control over compliance with the types of requirements that could have a direct and material effect on each 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 YWCA Clark County'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 a 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.

*McDonald Jacobz, P.C.*

Portland, Oregon  
January 19, 2022

YWCA OF CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2021

Federal Grantor/Pass-through Grantor Program title	Contract Number	Federal CFDA Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<i>Pass through program from:</i>			
Washington State Office of Superintendent of Public Instruction			
Child and Adult Care Food Program	06-01-0470	10.558	\$ 1,295
Total U.S. Department of Agriculture			<u>1,295</u>
 <b>U.S. Department of Housing and Urban Development</b>			
<i>Pass through program from:</i>			
City of Vancouver			
Community Development Block Grant	2019 CDBG PRJ100364	14.218	<u>27,842</u>
 <i>Pass through program from:</i>			
Clark County			
Emergency Solutions	2020-ESG-CV13	14.231	<u>842</u>
Total U.S. Department of Housing and Urban Development			<u>28,684</u>
 <b>U.S. Department of Justice</b>			
<i>Pass through program from:</i>			
Washington State Department of Commerce			
Sexual Assault Services Formula Program	F18-31311-510 - A	16.017	<u>20,304</u>
 <i>Pass through program from:</i>			
Clark College			
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	2017-WA-AX-0033	16.525	<u>7,215</u>
 <i>Pass through program from:</i>			
Washington State Department of Social and Health Services			
Crime Victim Assistance	1913-86947	16.575	205,695
Crime Victim Assistance	2012-86947	16.575	<u>347,807</u>
			<u>553,502</u>
			<i>Continued</i>

See notes to schedule of expenditures of federal awards.

YWCA OF CLARK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED  
For the year ended June 30, 2021

Federal Grantor/Pass-through Grantor Program title	Contract Number	Federal CFDA Number	Federal Expenditures
<b>U.S. Department of Justice, continued</b>			
<i>Pass through program from:</i>			
Washington State Department of Commerce			
Crime Victim Assistance	F18-31219-460	16.575	\$ 72,518
Crime Victim Assistance	F19-31219-512	16.575	61,965
Crime Victim Assistance	21-31310-162	16.575	<u>177,262</u>
			<u>311,745</u>
<i>Pass through program from:</i>			
Washington State Department of Commerce			
STOP Violence Against Women Formula Grants	F19-31103-043	16.588	<u>18,223</u>
<i>Pass through program from:</i>			
National CASA			
Juvenile Mentoring Program	WAI0614-18-0719-M2	16.726	30,720
Court Appointed Special Advocates (Emergency COVID-19)	WAI0614-19-0520-EM	16.756	3,466
Court Appointed Special Advocates (Sustainability)	WAI0614-20-1020-Q	16.756	<u>37,724</u>
Total U.S. Department of Justice			<u>982,899</u>
<b>U.S Department of the Treasury</b>			
<i>Pass through program from:</i>			
Clark County			
Coronavirus Relief Fund	2019-CHG-09	21.019	<u>4,892</u>
Total U.S. Department of the Treasury			<u>4,892</u>
<b>U.S. Department of Health and Human Services</b>			
<i>Pass through program from:</i>			
Washington State Department of Commerce			
Injury Prevention and Control Research and State and Community Based Programs	F20-31310-612	93.136	33,133
Injury Prevention and Control Research and State and Community Based Programs	F21-31320-612	93.136	<u>21,648</u>
			<u>54,781</u>
			<i>Continued</i>

See notes to schedule of expenditures of federal awards.

YWCA OF CLARK COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED  
 For the year ended June 30, 2021

Federal Grantor/Pass-through Grantor Program title	Contract Number	Federal CFDA Number	Federal Expenditures
U.S. Department of Health and Human Services, continued			
<i>Pass through program from:</i>			
Washington State CASA			
Foster Care Title IV-E	75-1545-0-1-609	93.658	\$ <u>1,864</u>
<i>Pass through program from:</i>			
Washington State Department of Health and Human Services			
Family Violence Prevention and Services/Domestic Violence			
Shelter and Supportive Services	2012-86947	93.671	75,895
Chafee Foster Care Independence Program	1912-67675	93.674	53,821
Chafee Foster Care Independence Program	2012-92645	93.674	<u>101,863</u>
Total U.S. Department of Health and Human Services			<u>288,224</u>
U.S. Department of Homeland Security			
<i>Pass through program from:</i>			
Clark County Department of Commerce Service			
Emergency Food and Shelter National Board Program	LRO#886800-002	97.024	<u>17,930</u>
Total U.S. Department of Homeland Security			<u>17,930</u>
Total expenditures of federal awards			<u>\$ 1,323,924</u>

See notes to schedule of expenditures of federal awards.



YWCA OF CLARK COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the year ended June 30, 2021

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes all federal grant activity of YWCA Clark County under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of YWCA Clark County, it is not intended to and does not present the financial position, changes in net assets or cash flows of YWCA Clark County.

2. EXPENDITURES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. YWCA Clark County has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Total expenditures of federal awards	\$ 1,323,924
Non-federal expenditures	<u>2,936,080</u>
Total expenditures per financial statements	<u><u>\$ 4,260,004</u></u>

YWCA OF CLARK COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the year ended June 30, 2021

None reported.

YWCA OF CLARK COUNTY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the year ended June 30, 2021

**Section 1 - Summary of Auditor's Results**

**Financial Statements:**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:  
 Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

**Federal Awards:**

Internal control over major federal programs:  
 Material weakness(es) identified? No

Significant deficiency(ies) identified? No

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

**Identification of Major Programs:**

CFDA Number(s) 16.575  
 Name of Federal Program or Cluster Crime Victim Assistance

Dollar threshold used to distinguish between Type A and Type B programs. \$750,000

Auditee qualified as low-risk auditee? Yes

YWCA OF CLARK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED  
For the year ended June 30, 2021

Section 2 - Financial Statement Findings

None reported.

Section 3 - Federal Award Findings and Questioned Costs

None reported.