

Women's and Children's Alliance

Audited
Financial Statements

For the Years Ended June 30, 2020 and 2019

Table of Contents

	<u>Page</u>
Independent Auditor's Report	1
FINANCIAL STATEMENTS	
Statements of Financial Position	3
Statements of Activities	5
Statements of Functional Expenses	7
Statements of Cash Flows	9
Notes to Financial Statements	10
GRANT COMPLIANCE	
Schedule of Expenditures of Federal Awards	24
Notes to the Schedule of Expenditures of Federal Awards	25
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	26
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance	28
Schedule of Findings and Questioned Costs	30



Independent Auditor's Report

Board of Directors
Women's and Children's Alliance
Boise, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the Women's and Children's Alliance (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years 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 misstatements, 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Women's and Children's Alliance, as of June 30, 2020 and 2019, and the changes in net assets and cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

We have previously audited Women's and Children's Alliance's June 30, 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 4, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 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 consolidated financial statements as a whole. The 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepared the consolidated financial statements or to the consolidated 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 consolidated 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 November 17, 2020 on our consideration of the Women's and Children's Alliance'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 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 the Women's and Children's Alliance's internal control over financial reporting and compliance.

Zwysart John & Associates, CPAs PLLC

Nampa, Idaho
November 17, 2020

Women's and Children's Alliance

Statements of Financial Position

June 30, 2020 and 2019

	Assets	
	2020	2019
Current Assets		
Cash and Cash Equivalents	\$ 726,207	\$ 648,091
Receivables, Net:		
Contract	55,405	55,796
Grants	158,674	111,131
Interest	26	745
Inventory	10,086	17,108
Prepaid Expenses	8,133	10,077
Total Current Assets	958,531	842,948
 Property and Equipment, at cost		
Land - Willow Lane	330,000	330,000
Land - Washington Street	33,674	33,674
Land - Other	1,650	1,650
Buildings - Laura's House	1,923,025	1,923,025
Buildings - Willow Lane Main	1,163,043	1,116,348
Buildings - Willow Lane Small	180,000	180,000
Buildings - Washington Street	787,704	787,704
Office Furniture, Fixtures, and Equipment	212,753	260,817
Automobiles	15,608	15,608
	4,647,457	4,648,826
Less Accumulated Depreciation	(1,836,671)	(1,792,874)
Total Property and Equipment	2,810,786	2,855,952
 Other Assets		
Long-term Investments	1,446,327	706,834
Unrestricted Board-Designated Building-Maintenance Fund, at Fair Market Value	126,633	-
Unrestricted Board-Designated Endowment Investments, at Fair Market Value	1,717,113	1,575,578
Donor-Restricted Investments, at Fair Market Value	-	181,926
Donor-Restricted Endowment Investments, at Fair Market Value	278,271	263,126
Total Other Assets	3,568,344	2,727,464
 Total Assets	 \$ 7,337,661	 \$ 6,426,364

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

Women's and Children's Alliance
 Statements of Financial Position
 June 30, 2020 and 2019
 (continued)

Liabilities and Net Assets

	2020	2019
Current Liabilities		
Accounts Payable	\$ 49,555	\$ 60,826
Accrued Salaries	92,166	117,818
Accrued Payroll Expenses	29,557	26,249
Other Accrued Expenses	4,652	3,917
Deferred Revenue	-	18,000
Current Portion of Capital Lease Obligation	2,025	2,797
Total Current Liabilities	177,955	229,607
Non-Current Liabilities		
Capital Lease Obligations	-	2,025
Long-Term Notes Payable	400,983	-
Total Non-Current Liabilities	400,983	2,025
Total Liabilities	578,938	231,632
Net Assets		
Without Donor Restrictions (See Note 10)	6,480,452	5,749,680
With Donor Restrictions (See Note 10)	278,271	445,052
Total Net Assets	6,758,723	6,194,732
Total Liabilities and Net Assets	\$ 7,337,661	\$ 6,426,364

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

Women's and Children's Alliance
 Statements of Activities
 June 30, 2020 and 2019

	2020		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support			
General Contributions	\$ 1,545,521	\$ 6,120	\$ 1,551,641
Grants and Designated Funds	1,653,445	-	1,653,445
Program Service Fees	23,030	-	23,030
Thrift Store Contributions	86,353	-	86,353
Fundraising, net of direct costs of \$124,311	246,229	-	246,229
Investment Income	89,683	13,855	103,538
Other Support	20,010	-	20,010
Net Assets Released from Restrictions: Amounts Available for Scholarships Under Donor Agreement	186,756	(186,756)	-
Total Revenues, Gains and Other Support	<u>3,851,027</u>	<u>(166,781)</u>	<u>3,684,246</u>
Expenses:			
Program Services:			
Crisis Center	1,317,388	-	1,317,388
WCA Services	486,536	-	486,536
Willow Lane	1,116,825	-	1,116,825
Support Services:			
Management and General	131,463	-	131,463
Fundraising	68,044	-	68,044
Total Expenses	<u>3,120,256</u>	<u>-</u>	<u>3,120,256</u>
Change in Net Assets	730,771	(166,781)	563,990
Net Assets, Beginning of Year	<u>5,749,681</u>	<u>445,052</u>	<u>6,194,733</u>
Net Assets, End of Year	<u>\$ 6,480,452</u>	<u>\$ 278,271</u>	<u>\$ 6,758,723</u>

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

Women's and Children's Alliance
 Statements of Activities
 June 30, 2020 and 2019
 (continued)

	2019		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support			
General Contributions	\$ 1,246,614	\$ 12,142	\$ 1,258,756
Grants and Designated Funds	1,540,929	-	1,540,929
Program Service Fees	31,782	-	31,782
Thrift Store Contributions	139,693	-	139,693
Fundraising, net of direct costs of \$145,835	298,093	-	298,093
Investment Income	93,053	27,277	120,330
Other Support	19,613	-	19,613
Net Assets Released from Restrictions: Amounts Available for Scholarships Under Donor Agreement	17,920	(17,920)	-
Total Revenues, Gains and Other Support	3,387,697	21,499	3,409,196
Expenses:			
Program Services:			
Crisis Center	1,253,706	-	1,253,706
WCA Services	447,911	-	447,911
Willow Lane	1,075,581	-	1,075,581
Support Services:			
Management and General	127,439	-	127,439
Fundraising	55,131	-	55,131
Total Expenses	2,959,767	-	2,959,767
Change in Net Assets	427,930	21,499	449,429
Net Assets, Beginning of Year	5,321,751	423,553	5,745,304
Net Assets, End of Year	\$ 5,749,681	\$ 445,052	\$ 6,194,733

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

Women's and Children's Alliance
Statements of Functional Expenses
For the Years Ended June 30, 2020 and 2019

2020	Program Services			Total
	Crisis Center	WCA Services	Willow Lane	
Salaries and Benefits	\$ 1,084,145	\$ 308,659	\$ 821,272	\$ 2,214,076
Facilities Rent and Occupancy	47,931	21,330	98,121	167,382
Professional Fees	38,538	34,480	46,263	119,281
Depreciation Expense	11,431	8,270	69,154	88,855
Printing and Advertising	2,318	88,706	-	91,024
Programs	83,361	-	-	83,361
Telephone and Postage	1,611	427	10,733	12,771
Supplies	30,741	20,511	31,895	83,147
Training and Travel	13,874	40	434	14,348
Other Expenses	3,438	4,114	38,953	46,505
Total Expenses	\$ 1,317,388	\$ 486,536	\$ 1,116,825	\$ 2,920,749

2019	Program Services			Total
	Crisis Center	WCA Services	Willow Lane	
Salaries and Benefits	\$ 1,052,139	\$ 319,041	\$ 802,643	\$ 2,173,823
Facilities Rent and Occupancy	36,771	20,319	95,295	152,385
Professional Fees	36,648	28,366	41,754	106,768
Depreciation Expense	10,681	7,727	59,420	77,828
Printing and Advertising	2,296	51,765	77	54,138
Programs	48,140	33	-	48,173
Telephone and Postage	1,176	447	9,503	11,126
Supplies	40,753	15,808	37,869	94,430
Training and Travel	20,921	412	1,220	22,553
Other Expenses	4,181	3,992	27,800	35,973
Total Expenses	\$ 1,253,706	\$ 447,911	\$ 1,075,581	\$ 2,777,198

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

Women's and Children's Alliance
Statements of Functional Expenses
For the Years Ended June 30, 2020 and 2019
(continued)

2020	Support Services			Total
	Management and General	Fund-raising	Total	
Salaries and Benefits	\$ 53,196	\$ 44,329	\$ 97,525	\$ 2,311,601
Facilities Rent and Occupancy	9,895	494	10,389	177,771
Professional Fees	2,860	4,290	7,151	126,431
Depreciation Expense	2,863	144	3,007	91,862
Printing and Advertising	11,083	11,083	22,166	113,190
Programs	-	-	-	83,361
Telephone and Postage	570	427	997	13,768
Supplies	10,915	7,277	18,192	101,338
Training and Travel	6,229	-	6,229	20,577
Other Expenses	33,852	-	33,852	80,357
Total Expenses	\$ 131,463	\$ 68,044	\$ 199,507	\$ 3,120,256

2019	Support Services			Total
	Management and General	Fund-raising	Total	
Salaries and Benefits	\$ 46,857	\$ 39,046	\$ 85,903	\$ 2,259,726
Facilities Rent and Occupancy	7,475	373	7,848	160,234
Professional Fees	2,394	3,592	5,986	112,754
Depreciation Expense	2,675	134	2,810	80,637
Printing and Advertising	6,463	6,463	12,926	67,064
Programs	-	-	-	48,173
Telephone and Postage	596	447	1,044	12,170
Supplies	7,613	5,076	12,689	107,119
Training and Travel	16,131	-	16,131	38,684
Other Expenses	37,233	-	37,233	73,206
Total Expenses	\$ 127,439	\$ 55,131	\$ 182,570	\$ 2,959,767

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

Women's and Children's Alliance
Statements of Cash Flows
For the Year Ended June 30, 2020 and 2019

	2020	2019
Cash Flows from Operating Activities		
Increase (Decrease) in Net Assets	\$ 563,990	\$ 449,428
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	91,861	80,638
Net Unrealized (Gain) Loss on Investments	(22,470)	(71,859)
Realized (Gain) Loss on Investments	(25,842)	-
Interest and Dividends Reinvested	(43,321)	(42,443)
Contributions Restricted to Endowments	-	(58,954)
(Increase) Decrease in Receivables	(46,433)	(18,301)
(Increase) Decrease in Inventory	7,022	39
(Increase) Decrease in Prepaid Expenses	1,944	(5,406)
Increase (Decrease) in Payables	(11,271)	44,839
Increase (Decrease) in Deferred Revenue	(18,000)	(42,000)
Increase (Decrease) in Accrued Expenses	(21,609)	54,517
Net Cash Provided (Used) by Operating Activities	475,871	390,498
Cash Flows from Investing Activities		
Proceeds from Sale of Investments	5,562	32,080
Proceeds from Sale of CDs	152,473	-
Purchase of Investments	(907,281)	(548,282)
Purchase of Fixed Assets	(46,695)	(119,062)
Net Cash Provided (Used) by Investing Activities	(795,941)	(635,264)
Cash Flows from Financing Activities		
Collections of Contributions Restricted to Endowments	-	17,920
Payment on Capital Lease Obligation	(2,797)	(11,220)
Proceeds from PPP Loan	400,983	-
Net Cash Provided (Used) by Financing Activities	398,186	6,700
Net Increase (Decrease) in Cash and Cash Equivalents	78,116	(238,066)
Cash and Cash Equivalents, Beginning of Year	648,091	886,157
Cash and Cash Equivalents, End of Year	\$ 726,207	\$ 648,091
Displayed As:		
Cash and Cash Equivalents	\$ 726,207	\$ 648,091
 Cash Paid for:		
Interest Paid	\$ 474	\$ 744

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

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Women's and Children's Alliance (the Organization) was formed as a not-for-profit organization for the purpose of enriching lives. Principal support of the Organization is from government grants, United Way of Treasure Valley, program service fees, and contributions from the general public.

The major programs are as follows:

- WCA Services - Provides support groups, classes, workshops, and seminars to victims of domestic abuse.
- Crisis Center - Provides crisis intervention, safety and counseling to survivors of domestic violence and sexual assault.
- Willow Lane - Provides shelter services for abused women and children including psychological support.
- Thrift Store - Individuals donate used items to be resold to the public. Income is used to help fund the programs.

This summary of significant accounting policies of the Organization is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management, who are responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly-liquid investments with a maturity of three months or less from the time of purchase to be cash equivalents.

Funds with donor restrictions and funds without donor restrictions that are board-restricted are excluded from cash and cash equivalents and are not reported in the statement of cash flows.

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Valuation of Accounts Receivable

The Organization determines the allowance for uncollectible accounts receivable based upon historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. At June 30, 2020 and 2019, there was no allowance for doubtful accounts.

Investments and Income Recognition

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return or loss is reported in the statements of activities and consists of interest and dividend income and realized and unrealized capital gains and losses less external and direct internal investment expenses.

Inventory

Inventory consists of books that have been printed by the Organization but have not been sold yet.

Functional Allocation of Expenses

The costs of program and support-service activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and support services benefited. The financial statements report certain categories of expenses that are attributed to more than one program or support-service function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include facility rent, occupancy and depreciation, which are allocated on a square-footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and others, which are allocated on the basis of estimates of time and effort.

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

All acquisitions of property and equipment, and expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Once the asset is in operation depreciation and amortization are recorded on a straight-line basis over estimated useful lives as follows:

	<u>Estimated Useful Life</u>
Buildings	3-50 Years
Building Improvements	5-50 Years
Office Furniture, Fixtures and Equipment	3-12 Years
Automobiles	5 Years

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. The Organization has determined that there were no indicators of asset impairment during the years ended June 30, 2020 and 2019.

Donated Services

Volunteers contribute significant amounts of time to the Organization's program services, administration, fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the years ended June 30, 2020 and June 30, 2019.

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor 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. This class also includes restricted gifts received this year if their donor-imposed restrictions were met during the year. The governing board has designated, from net assets without donor restrictions, a board-designated endowment.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) 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 restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization reports contributions restricted by donors as increases in net assets with donor restrictions if they are received with donor restrictions that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donations 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.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements

Fair values of financial instruments are estimated using relevant market information and other assumptions, as more fully disclosed in Note 5. Fair value estimates involve uncertainties and matters of significant judgment regarding interest rates, credit risk, prepayments, and other factors, especially in the absence of broad markets for particular items. Changes in assumptions or in market conditions could significantly affect these estimates.

Income Tax

The Organization is organized as an Idaho nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as a Section 501(c)(3) organization. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entity is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. The Organization has determined it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

The Organization believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Marketing and Outreach

The Organization follows a policy of expensing costs of marketing and outreach as they are incurred. Marketing and outreach expense for the years ended June 30, 2020 and 2019 was \$75,380 and \$39,348, respectively.

Use of Estimates

The preparation of financial statements in conformity with 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.

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

2. GRANT REVENUE RECEIVABLE

Grant revenue receivable consists of the portion of grant revenue earned but not received as follows:

	2020	2019
Idaho Department of Health and Welfare	\$ 105,366	\$ 77,682
Violence Against Women Act, Idaho State Police	33,939	27,561
Department of Building & Community Development, City of Boise	19,369	5,888
	<u>\$ 158,674</u>	<u>\$ 111,131</u>

3. INVESTMENTS

The Board has established an endowment account to build up a financial reserve and to enhance the long-term security for the Organization to fund its programs. In addition, a donor has established a fund for enhancing the training opportunities for individuals being assisted by the organization.

Investments earned the following for the years ended June 30, 2020 and 2019:

	6/30/2020	6/30/2019
Interest and Dividends	\$ 55,226	\$ 53,879
Realized Gains	25,842	29,830
Unrealized Gains	22,470	36,621
	<u>\$ 103,538</u>	<u>\$ 120,330</u>

4. CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash deposits with commercial banks and a brokerage firm.

The Organization maintains cash balances with multiple commercial banks through a Demand-Deposit Marketplace Program and one brokerage firm. The accounts at the commercial banks as well as the cash accounts at the brokerage firm are insured by the Federal Deposit Insurance Corporation up to \$250,000 for the years ended June 30, 2020 and 2019. The risk is managed by maintaining all deposits in high-quality financial institutions.

5. FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

- Level 1- Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, assets or liabilities;
- Level 2- Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability;
- Level 3- Prices or valuation techniques that require inputs that are both significant to the fair-value measurement and unobservable (that is, inputs supported by little or no market activity).

The Organization used the following methods and significant assumptions to estimate fair value:

Money Market Funds: Valued with readily determinable fair values based upon daily redemption values.

Indexed Mutual Funds: Valued based upon readily determinable market values based upon daily redemption values.

The following table sets forth by level, within the fair-value hierarchy, the Organization's assets at fair value as of June 30, 2020 and 2019.

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

5. FAIR VALUE MEASUREMENTS (continued)

Assets at Fair Value as of June 30, 2020				
	Market Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money Market Funds	\$ 1,697,695	\$ 1,697,695	\$ -	\$ -
Indexed Mutual Funds	1,870,649	1,870,649	-	-
	<u>\$ 3,568,344</u>	<u>\$ 3,568,344</u>	<u>\$ -</u>	<u>\$ -</u>
Assets at Fair Value as of June 30, 2019				
	Market Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money Market Funds	\$ 857,153	\$ 857,153	\$ -	\$ -
Indexed Mutual Funds	1,717,838	1,717,838	-	-
	<u>\$ 2,574,991</u>	<u>\$ 2,574,991</u>	<u>\$ -</u>	<u>\$ -</u>

Certificates of Deposit are stated at cost plus accrued interest. Certificates of Deposit were reported at \$0 and \$152,473 as of June 30, 2020 and 2019, respectively.

6. CONTRIBUTOR VERBAL PLEDGES

During the years ended June 30, 2020 and June 30, 2019 contributors to the Organization made verbal unconditional pledges totaling \$535,026 and \$506,987, respectively. It is management's practice to make all reasonable efforts to convert these verbal promises into verifiable and properly executed written pledges. However, the fact that these donors are reluctant to do so creates a certain level of doubt as to the ultimate collectability and results in no practical means of substantiating their promises to give, and may reduce the potential enforceability of these unconditional promises to give. Accordingly, the Organization's policy is not to record verbal unconditional promises to give as revenues until collected.

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

7. RETIREMENT PLAN

Effective July 1, 1997, the Women's and Children's Alliance adopted a 401(k) plan. Employees are eligible to participate after working 1,000 hours in a twelve-month period and have attained age 21. Participants may defer up to the dollar amount set by law. The limit for 2020 is \$19,500. The Organization may make a discretionary matching and profit-sharing contribution each year. Participants will always be 100% vested in their salary reduction amounts. Discretionary contributions will be subjected to a 7-year vesting schedule. During the years ended June 30, 2020 and 2019, contributions made by the Organization were \$25,804 and \$20,016, respectively.

8. ENDOWMENT FUNDS

The Organization's endowment (the endowment) consists of funds established by donors to provide annual funding for specific activities and general operations. The endowment also includes certain net assets without donor restrictions that have been designated for endowment by the Board of Directors. The Board of Directors of the Organization has interpreted the Idaho Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the with-donor-restrictions endowment funds, unless there are explicit donor stipulations to the contrary. At June 30, 2020 and 2019, there were no such donor stipulations. As a result of this interpretation, permanent with-donor-restrictions net assets are classified at (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts donated to the endowment (including promises to give net of discount and allowance for doubtful accounts), and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. The remaining portion of the with-donor-restrictions endowment is classified as temporary with-donor-restrictions net assets until those amounts are appropriated for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA. The Organization considers the following factors in making a determination to appropriate or accumulate with-donor-restrictions endowment funds:

- The duration and preservation of the fund
- The purpose of the Organization and the with-donor-restrictions endowment funds
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Organization
- The investment policies of the Organization

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

8. ENDOWMENT FUNDS (continued)

Board-Designated Endowments

The board-designated endowment is an internal designation by the Board of Directors that is not donor restricted and is classified and reported as without donor restrictions net assets. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Organization has interpreted the State of Idaho's Prudent Management of Institutional Funds Act as requiring the Organization's board to exercise "ordinary business care and prudence" in managing funds and absent donor restrictions, the net appreciation of without donor restrictions endowments, including realized and unrealized gains, are spendable.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate board-designated endowment funds: duration and preservation of the fund, purposes of the Organization, general economic conditions, and the investment policies of the Organization.

Donor-Designated Endowments

The donor-designated endowments consist of funds established by donors for a specific purpose. Under FASB ASC 958-205 these endowments and their earnings have been classified as with donor restrictions net assets.

Investment Policy

Endowment assets include those assets of with donor restrictions endowment funds the Organization must hold in perpetuity or for donor-specified periods and board-designated funds. Under the Organization's investment policy, endowment assets are invested in a manner that is intended to:

- Preserve capital
- Generate capital appreciation
- Provide annual budgetary support

The managed portfolios are to be well diversified and consist of readily-marketable securities in the open market. Investments may consist of cash and cash equivalents, fixed income, and equities. All investment managers are expected to conform to all State and Federal laws governing the practice of investment management. Additionally, investment managers are expected to use prudence in their decision making for the Organization's funds and adhere to the investment mandate as agreed to. To satisfy its

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

8. ENDOWMENT FUNDS (continued)

long-term rate or return objectives, the Organization relies on a total-return strategy in which investment returns are achieved through both current yield (investment income such as dividends and interest) and capital appreciation (both realized and unrealized). The asset mix of the endowment funds is described in Note 5.

Spending Policy

With regards to the board-designated endowment, the Board had elected not to spend the funds until the balance reached \$1 million or August 21, 2012 (five years from approval by the Board). And then only 5% of the fair market value of the assets held on the last date of the preceding fiscal year may be spent as long as the balance exceeds \$500,000 and having passed the five-year mark. For the years ended June 30, 2020 and 2019, \$52,946 and \$0, respectively, were approved and distributed from the endowment.

The endowment funds with donor restrictions can only be spent on scholarships. Before any funds can be spent, the scholarship committee must approve each scholarship.

Changes in endowment net assets for the years ended June 30, 2020 and 2019 were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment Net Assets, June 30, 2018	\$ 1,431,849	\$ 253,504	\$ 1,685,353
Contributions	56,704	2,250	58,954
Investment Returns:			
Investment Income	36,798	5,137	41,935
Net Appreciation	50,227	20,155	70,382
Total Income	143,729	27,542	171,271
Release of Restricted Purpose Income	-	(17,920)	(17,920)
Endowment Net Assets, June 30, 2019	<u>\$ 1,575,578</u>	<u>\$ 263,126</u>	<u>\$ 1,838,704</u>
Contributions	\$ 122,805	\$ 5,000	\$ 127,805
Investment Returns:			
Investment Income	57,209	4,751	61,960
Net Appreciation	14,467	8,010	22,477
Total Income	194,481	17,761	212,242
Release of Restricted Purpose Income	(52,946)	(2,616)	(55,562)
Endowment Net Assets, June 30, 2020	<u>\$ 1,717,113</u>	<u>\$ 278,271</u>	<u>\$ 1,995,384</u>

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

9. CAPITAL LEASE OBLIGATION

The Organization entered into a capital lease arrangement on February 8, 2018 for information technology equipment. The lease requires monthly payments of \$263 through February of 2020, and is secured by equipment. At June 30, 2020, the asset carried a capitalized cost of \$8,146 less accumulated depreciation of \$6,336.

The future minimum lease payments due under this capital lease obligation and the net present value of those payments at June 30, 2020 are as follows:

Year Ending June 30, 2021	\$ 2,101
Amount Representing Interest	<u>(76)</u>
Present Value of Minimum Lease Payments	2,025
Less: Current Portion	<u>(2,025)</u>
Non-Current Capital Lease Obligation	<u><u>\$ -</u></u>

10. NET ASSETS

The Organization has assets with donor restrictions that are available for the following purposes at year end June 30, 2020.

	<u>6/30/20</u>	<u>6/30/19</u>
Net Assets With Donor Restrictions:		
Endowment Funds	\$ 278,271	\$ 263,126
Restricted by Donor Agreement	-	181,926
Total Net Assets With Donor Restrictions	<u>\$ 278,271</u>	<u>\$ 445,052</u>

The Organization also has assets without donor restrictions that are available for the following purposes at year end June 30, 2020

	<u>6/30/20</u>	<u>6/30/19</u>
Net Assets Without Donor Restrictions:		
Net investments in land, building, and equipment	\$ 2,808,861	\$ 2,855,952
Undesignated	1,954,478	1,318,150
Board-Designated Building Maintenance Reserve	126,633	-
Board-Designated Endowment	<u>1,717,113</u>	<u>1,575,578</u>
Total Net Assets Without Donor Restrictions	<u>\$ 6,480,452</u>	<u>\$ 5,749,680</u>
Total Net Assets	<u><u>\$ 6,758,723</u></u>	<u><u>\$ 6,194,732</u></u>

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

11. LIQUIDITY AND AVAILABILITY

The Organization manages its liquid resources and fundraising efforts to ensure the entity has adequate contributions and grants to cover programs that are being conducted. The Organization prepares a zero-based budget to make sure that they have funds to cover current-year expenses. The Organization also has a board-designated endowment fund that can be used to assist in covering current-year expenses.

The following reflects the Organization's current cash and receivable assets, as of June 30, 2020, that are expected to be available within one year to meet cash needs for general expenditures.

Financial assets, at year end	\$4,508,656
Less those unavailable for general expenditures within one year, due to:	
Donor-imposed restrictions:	
Restricted by donor with time or purposed restrictions	<u>(3,384,204)</u>
 Financial assets available to meet cash needs for general expenditures within one year.	 <u>\$1,124,452</u>

12. LONG-TERM DEBT

The Organization received a Payroll Protection Loan in April of 2020 to cover payroll and related operating costs during the COVID-19 pandemic. The loan requires no payments to be made for the first seven months after the loan is received. The loan will be forgiven if the funds are used for specific items and the Organization meets certain requirements. If the loan is not forgiven, it will mature two years from the time it was issued. The Organization anticipates the loan will be forgiven. As of June 30, 2020, the application for the forgiveness of the loan had not been filed.

Women's and Children's Alliance
Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

12. LONG-TERM DEBT (continued)

Changes in long-term debt for the year ended June 30, 2020 were as follows:

	<u>Maturity</u>	<u>Interest</u>	<u>Beginning</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending</u>	<u>Current</u>
Payroll Protection Program Loan	2022	1.00%	<u>\$ -</u>	<u>\$400,983</u>	<u>\$ -</u>	<u>\$400,983</u>	<u>\$ -</u>

Debt service requirements on long-term debt at June 30, 2020 were as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	<u>\$400,983</u>	<u>\$4,881</u>	<u>\$405,864</u>

13. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 17, 2020, which is the date the financial statements were available to be issued.

In 2020 an outbreak of a novel strain of coronavirus (COVID-19) was declared a worldwide pandemic by the World Health Organization on March 11, 2020. The Governor of Idaho declared a state of emergency and ordered the closure of the physical location of "non-essential" business. As a result of these changes the Organization made the decision to allow employees to work remotely from their home, as possible. Future potential impacts may include continued disruptions or restrictions on our employees' ability to work and impairment of our ability to obtain contribution and volunteers. The Organization had to close down their thrift store as a result of these restrictions. At this time, they do not have plans to reopen the thrift store.

GRANT COMPLIANCE

Women's and Children's Alliance
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2020

	<u>Federal CFDA No.</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State of Idaho Department of Health and Welfare:			
Family Violence Prevention and Services	93.671	G1902IDFVPS	\$ 40,512
Passed through State of Idaho Office of Drug Policy:			
Block Grants for Prevention and Treatment	93.959		<u>7,048</u>
Total U.S. Department of Health and Human Services			<u>47,560</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through the City of Boise:			
Community Development Block Grant	14.218		91,104
Community Development Block Grant - CARES	14.U01		<u>10,541</u>
Total U.S. Department of HUD			<u>101,645</u>
<u>U.S. Department of Justice</u>			
Passed through State of Idaho Department of Health and Welfare:			
Crime Victim Assistance	16.575	2018-V2-GX-002	876,489
Passed through the Idaho State Police:			
Violence Against Women Formula Grants	16.588	2018-WF-AX-0095	112,496
Passed through the City of Boise:			
State Victim Assistance Formula Grant	16.801		<u>-</u>
Total U.S. Department of Health and Human Services			<u>988,985</u>
Total Federal Financial Assistance			<u><u>\$ 1,138,190</u></u>

Women's and Children's Alliance
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Women's and Children's Alliance under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Women's and Children's Alliance, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Women's and Children's Alliance.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, Cost Principles for Non-Profit Organizations, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Women's and Children's Alliance's summary of significant accounting policies is presented in Note 1 in the Organization's basic financial statements.

Pass-through entity identifying numbers are presented where available.

3. INDIRECT COST RATE

The Women's and Children's Alliance has not elected to use the 10 percent de-minimis indirect cost rate.



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

16130 North Merchant Way, Suite 120 ♦ Nampa, Idaho 83687

Phone: 208-459-4649 ♦ FAX: 208-229-0404

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
Women's and Children's Alliance

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 the Women's and Children's Alliance (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 17, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Women's and Children's Alliance's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Women's and Children's Alliance's internal control. Accordingly, we do not express an opinion on the effectiveness of the Alliance'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Women's and Children's Alliance's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 Alliance'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.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
November 17, 2020



**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over
Compliance Required by Uniform Guidance**

To the Board of Directors
Women's and Children's Alliance

Report on Compliance for Each Major Federal Program

We have audited the Women's and Children's Alliance's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Women's and Children's Alliance's major federal programs for the year ended June 30, 2020. The Women's and Children's Alliance's major federal programs are identified in the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, the Women's and Children's Alliance complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the Women's and Children's Alliance 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 the Women's and Children's Alliance's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing our 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 the Alliance's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control 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.

Zwyzart John & Associates, CPAs PLLC

Nampa, Idaho
November 17, 2020

Women's and Children's Alliance
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Significant deficiency(ies) disclosed? yes none reported

Material weakness(es) disclosed? yes no

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major programs:

Significant deficiencies identified? yes none reported

Material weakness(es) identified? yes none reported

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516? yes no

Identification of major programs:

CFDA Numbers

Name of Federal Program

16.575

Crime Victim Assistance

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

Auditee qualified as low-risk auditee? yes no

Women's and Children's Alliance
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020
(Continued)

Section II - Financial Statement Findings

None

Section III - Findings and Questioned Costs for Federal Awards

None