

YWCA CLARK COUNTY

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

For the Year Ended June 30, 2020



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, 2020, 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, 2020, 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 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report March 18, 2020. 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 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 20, 2021 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 20, 2021

YWCA CLARK COUNTY
STATEMENT OF FINANCIAL POSITION
June 30, 2020
(With comparative totals for 2019)

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 846,567	\$ 159,403
Contracts and pledges receivable	585,011	506,278
Prepaid expenses and other assets	17,374	53,774
Investments	3,051,291	3,173,248
Property and equipment, net	1,632,408	1,626,502
 TOTAL ASSETS	 \$ 6,132,651	 \$ 5,519,205
LIABILITIES AND NET ASSETS		
Accounts payable	\$ 141,747	\$ 120,736
Accrued personnel expenses	90,439	105,541
Refundable advance	646,400	-
Deferred revenue	13,888	21,558
Total liabilities	892,474	247,835
Net assets:		
Net assets without donor restrictions:		
Undesignated	1,046,309	964,667
Net property and equipment	1,632,408	1,626,502
Total net assets without donor restrictions	2,678,717	2,591,169
Net assets with donor restrictions:		
Net assets with expiring donor restrictions	901,614	1,022,832
Net assets with perpetual donor restrictions	1,659,846	1,657,369
Net assets with donor restrictions	2,561,460	2,680,201
Total net assets	5,240,177	5,271,370
 TOTAL LIABILITIES AND NET ASSETS	 \$ 6,132,651	 \$ 5,519,205

See notes to financial statements.

YWCA CLARK COUNTY
STATEMENT OF ACTIVITIES
For the year ended June 30, 2020
(With comparative totals for 2019)

	2020			2019 Total
	Without Donor Restrictions	With Donor Restrictions	Total	
Revenue and support:				
Contract revenue	\$ 2,429,810	\$ -	\$ 2,429,810	\$ 2,562,837
Contributions and grants	765,187	360,431	1,125,618	1,276,325
Special event revenue, net of direct benefit costs of \$33,495 in 2020 and \$23,565 in 2019	113,025	-	113,025	127,745
Program service revenue	29,367	-	29,367	42,750
Donated facilities, materials and services	153,158	-	153,158	153,474
Investment income, net of fees	30,917	65,124	96,041	158,379
Other operating income	9,663	-	9,663	14,373
Net assets released from restrictions:				
Satisfaction of purpose restrictions	544,296	(544,296)	-	-
Total operating revenue and support	4,075,423	(118,741)	3,956,682	4,335,883
Expenses:				
Program services	2,734,213	-	2,734,213	2,893,094
Management and general	839,914	-	839,914	1,010,220
Fundraising	413,748	-	413,748	392,328
Total expenses	3,987,875	-	3,987,875	4,295,642
Change in net assets	87,548	(118,741)	(31,193)	40,241
Net assets:				
Beginning of year	2,591,169	2,680,201	5,271,370	5,231,129
End of year	\$ 2,678,717	\$ 2,561,460	\$ 5,240,177	\$ 5,271,370

See notes to financial statements.

YWCA CLARK COUNTY
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2020
(With comparative totals for 2019)

	Program Services				
	SafeChoice	Court Appointed Special Advocate	Sexual Assault	Y's Care	Independent Living Skills
Personnel	\$ 941,863	\$ 505,485	\$ 423,403	\$ 171,458	\$ 149,815
Professional fees	42,706	7,617	8,955	2,176	6,048
Supplies	30,805	1,246	11,172	9,718	13,768
Communications	8,317	9,752	5,441	1,213	1,345
Printing	6,580	4,514	4,445	640	943
Travel and conferences	9,636	6,737	3,615	71	4,139
Occupancy and equipment	131,733	1,719	1,338	780	838
Membership and association dues	2,000	250	800	-	-
Specific assistance	75,684	217	12,654	600	38,227
Advertising	2,423	3,117	213	535	210
Miscellaneous	1,071	1,901	874	488	109
Depreciation	8,206	204	95	3,872	62
	1,261,024	542,759	473,005	191,551	215,504
Less special events direct benefit costs netted with revenue	-	-	-	-	-
Total expenses	\$ 1,261,024	\$ 542,759	\$ 473,005	\$ 191,551	\$ 215,504

See notes to financial statements.

YWCA CLARK COUNTY
STATEMENT OF FUNCTIONAL EXPENSES, Continued
For the year ended June 30, 2020
(With comparative totals for 2019)

	<u>Program Services</u>					
	Volunteer Development	Total Program Services	Management	Fundraising	Total Expenses	2019 Total Expenses
Personnel	\$ 45,564	\$ 2,237,588	\$ 409,660	\$ 172,862	\$ 2,820,110	\$ 3,153,025
Professional fees	1,462	68,964	155,713	122,297	346,974	257,716
Supplies	507	67,216	16,270	41,021	124,507	156,164
Communications	14	26,082	9,549	5,784	41,415	43,333
Printing	95	17,217	6,409	20,667	44,293	47,156
Travel and conferences	139	24,337	3,267	7,351	34,955	55,232
Occupancy and equipment	-	136,408	87,330	18,932	242,670	247,024
Membership and association dues	40	3,090	19,352	699	23,141	30,756
Specific assistance	-	127,382	-	3,000	130,382	121,415
Advertising	2,335	8,833	1,565	46,262	56,660	58,980
Miscellaneous	197	4,640	38,583	7,147	50,370	44,128
Depreciation	17	12,456	92,216	1,221	105,893	104,278
	<u>50,370</u>	<u>2,734,213</u>	<u>839,914</u>	<u>447,243</u>	<u>4,021,370</u>	<u>4,319,207</u>
Less special events direct benefit costs netted with revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,495)</u>	<u>(33,495)</u>	<u>(23,565)</u>
Total expenses	<u>\$ 50,370</u>	<u>\$ 2,734,213</u>	<u>\$ 839,914</u>	<u>\$ 413,748</u>	<u>\$ 3,987,875</u>	<u>\$ 4,295,642</u>

See notes to financial statements.

YWCA CLARK COUNTY
 STATEMENT OF CASH FLOWS
 For the year ended June 30, 2020
 (With comparative totals for 2019)

	2020	2019
Cash flows from operating activities:		
Change in net assets	\$ (31,193)	\$ 40,241
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	105,893	104,278
Change in value of investments	(37,273)	(19,331)
(Increase) decrease in:		
Contracts and pledges receivable	(78,733)	(225,991)
Prepaid expenses and other assets	36,400	5,564
Increase (decrease) in:		
Accounts payable	21,011	17,028
Accrued personnel expenses	(15,102)	6,941
Refundable advance	646,400	-
Deferred revenue	(7,670)	20,908
Net cash flows from operating activities	639,733	(50,362)
Cash flows from investing activities:		
Purchase of property and equipment	(111,799)	(24,873)
Proceeds from the sale of investments	554,570	590,622
Purchase of investments	(395,340)	(436,152)
Net cash flows from investing activities	47,431	129,597
Net change in cash and cash equivalents	687,164	79,235
Cash and cash equivalents - beginning of year	159,403	80,168
Cash and cash equivalents - end of year	\$ 846,567	\$ 159,403

See notes to financial statements.

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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 1,243 unduplicated survivors of domestic violence and responded to 6,379 calls to our 24-hour crisis line in this fiscal year. We also provided outreach, education and awareness to 1,939 community members and reached 21 youth with domestic violence prevention education. Our emergency shelter provided up to 90 days of safety and advocacy for 53 adults and 72 children. We held 163 support groups for survivors and served 177 participants through our legal clinic.

Count Appointed Special Advocates (CASA)

During fiscal year 2020, CASAs provided advocacy through their independent recommendations to the court for 680 children. We did this with the help of 149 volunteers. Our staff and volunteers spent 156 days in court this fiscal year advocating for neglected, abused, or abandoned children. We also happily supported the placement of 225 children into permanent homes.

Sexual Assault

This fiscal year, the Sexual Assault Program served 654 individuals through 24-hour advocacy, individual therapy, and support groups and responded to 1,368 calls to our 24-hour crisis line. We served an additional 2,338 individuals through presentations, trainings, events, and community education. We also provided sexual assault prevention education to 241 youth and adults.

Y's Care

The Y's Care Children's Program provided 1,839 service days (one service day equals care and education for one child each day) of licensed care and quality early childhood education for 21 homeless, transitional and community children (ages 2½ to 5) this fiscal year. We served over 4,451 meals and snacks. 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 measureable, developmental progress in academic and social domains.

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

1. DESCRIPTION OF ORGANIZATION, Continued

Independent Living Skills Program (ILS)

During the YWCA's 2020 fiscal year, the ILS Program served 106 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 30 new youths to obtain housing, 18 new youths to reach their employment goals, and 12 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 2020, 197 volunteers contributed 13,855 hours of continuous support to our programs and departments through our Volunteer Development Program. An additional 160 volunteers provided 770 hours of service this fiscal year through events, committees, and special project support.

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, 2020

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:

Contracts: 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 \$453,000 extending through June 2021 that have not been recognized at June 30, 2020 because qualifying expenditures have not yet been incurred. The Organization has received approximately \$13,900 and \$21,600 in advances on these contracts at June 30, 2020 and 2019, respectively.

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

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 Events: 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 Services: Program service fees and rental income are recognized when services are provided.

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 7 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 \$45,000 for each of the years ended June 30, 2020 and 2019.

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, 2020 and 2019, the Organization received volunteer services with an estimated value of \$457,500* and \$531,000*, 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, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Revenue Recognition, Continued

Refundable Advance: 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.

Advertising

Advertising costs are expensed as incurred. Total advertising expense for the year ended June 30, 2020 approximated \$56,700 (including donated advertising of \$24,600) and \$59,000 (including donated advertising of \$39,700) for the year ended June 30, 2019.

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:

- 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

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.

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Change in Accounting Principle

The Organization implemented Accounting Standards Update 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. This standard assists organizations in evaluating whether transactions should be accounted for as contributions or exchange transactions and determining whether a contribution is conditional. The provisions of ASU 2018-08 were implemented applicable to both contributions received and to contributions made in the accompanying financial statements under a modified prospective basis. There was no significant impact to the Organization's revenue recognition in either year presented for this change in accounting principle.

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 2019

The accompanying financial information for the year ended June 30, 2019 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation.

Subsequent Events

The Organization has evaluated all subsequent events through January 20, 2021, the date the financial statements were available to be issued.

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.

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

3. AVAILABLE RESOURCES AND LIQUIDITY, Continued

Financial assets of the Organization consist of the following at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 846,567	\$ 159,403
Contracts and pledges receivable	585,011	506,278
Investments	<u>3,051,291</u>	<u>3,173,248</u>
	4,482,869	3,838,929
Less amounts unavailable for general expenditure:		
Net assets with donor restrictions	<u>2,561,460</u>	<u>2,680,201</u>
Financial assets available for general expenditure	<u>\$ 1,921,409</u>	<u>\$ 1,158,728</u>

4. CONTRACTS AND PLEDGES RECEIVABLE

Contracts and pledges receivable are unsecured and consist of the following at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Contracts receivable	\$ 399,542	\$ 268,571
Pledges and grants receivable	180,037	233,563
Other receivables	<u>5,432</u>	<u>4,144</u>
Total contracts and pledges receivable	<u>\$ 585,011</u>	<u>\$ 506,278</u>

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

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

5. INVESTMENTS

Investments are stated at fair value and are summarized as follows at June 30, 2020 and 2019:

	2020	2019
Funds held at Community Foundation	\$ 82,459	\$ 85,395
Money market funds	362,729	350,440
U.S. and foreign equities	1,756,215	95,239
Mutual funds	704,960	2,485,687
Real estate investment trusts	137,365	145,548
Alternative asset investment	7,563	10,939
Total investments	\$ 3,051,291	\$ 3,173,248

Investments are held as follows at June 30, 2020 and 2019:

	2020	2019
Investments held in endowment	\$ 1,659,846	\$ 1,950,264
Other donor restricted investments	713,232	395,716
Investments without donor restrictions	678,213	827,268
Total investments	\$ 3,051,291	\$ 3,173,248

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 9).

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

6. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2020 and 2019:

	2020	2019
Land	\$ 300,000	\$ 300,000
Buildings and improvements	2,760,164	2,760,164
Furniture and equipment	559,357	447,559
Total property and equipment	3,619,521	3,507,723
Less accumulated depreciation	1,987,113	1,881,221
Net property and equipment	\$ 1,632,408	\$ 1,626,502

7. 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, 2020 and 2019. Approximate future minimum lease payments under this agreement are as follows:

For the year ending June 30, 2021	\$ 14,640
2022	14,640
2023	10,980
	\$ 40,260

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, 2020 and 2019.

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following at June 30, 2020 and 2019:

	2020	2019
With expiring restrictions	\$ 901,614	\$ 1,022,832
With perpetual restrictions	1,659,846	1,657,369
Total net assets with donor restrictions	\$ 2,561,460	\$ 2,680,201

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

8. NET ASSETS WITH DONOR RESTRICTIONS, Continued

Net assets with expiring restrictions, including endowment earnings, consist of the following at June 30, 2020 and 2019:

	2020	2019
Scholarships	\$ 85,318	\$ 88,552
SafeChoice/ Shelter Programs	622,280	590,977
Y's Care Program	158,208	283,325
Independent Living Skills Program	35,808	59,978
Total net assets with expiring restrictions	\$ 901,614	\$ 1,022,832

Net assets with perpetual restrictions held in endowment (see Note 9) consist of the following at June 30, 2020 and 2019:

	2020	2019
Scholarship Funds	\$ 47,318	\$ 47,318
SafeChoice Shelter	612,528	610,051
Y's Care Program	1,000,000	1,000,000
Total net assets with perpetual restrictions	\$ 1,659,846	\$ 1,657,369

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

9. 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.

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

9. ENDOWMENT, Continued

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.

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.

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

9. ENDOWMENT, Continued

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

	With Expiring Donor Restrictions	With Perpetual Donor Restrictions	Total
Balance, June 30, 2018	\$ 315,994	\$ 1,619,579	\$ 1,935,573
Investment income, net of fees	74,045	34,134	108,179
Change in investment value	2,544	3,656	6,200
Appropriated for expenditure	(99,688)	-	(99,688)
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	(165,000)	(16,827)	(181,827)
Balance June 30, 2020	<u>\$ 165,997</u>	<u>\$ 1,659,846</u>	<u>\$ 1,825,843</u>

10. 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 \$46,200 and \$47,700 to the Plan for the years ended June 30, 2020 and 2019, respectively.

II. CONTINGENCIES AND UNCERTAINTIES

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.

The Organization has been negatively impacted by the effects of the world-wide coronavirus pandemic. The Organization is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the full impact to the Organization's financial position is not known.

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

12. 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 \$360,300 as of June 30, 2020.

Approximately 95% of the balance of contracts and pledges receivables at June 30, 2020 is receivable from two governmental entities, one non-profit organization, and one estate (97% from two governmental entities, one non-profit organization, and one estate at June 30, 2019). Revenue was concentrated with approximately 59% of total revenue received from two governmental entities for each of the years ended June 30, 2020 and 2019.

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.

13. RELATED PARTY DISCLOSURE

For the year ended June 30, 2019, the Organization contracted with a company where a board member is an owner for information technology support. These transactions occur in the normal course of business. The Organization paid approximately \$45,700 for IT services.

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

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.

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

	<u>Level 1</u>	<u>Level 3</u>	<u>Total</u>
June 30, 2020			
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
Mutual funds	704,960	-	704,960
Real estate investment trusts	-	137,365	137,365
Alternative asset investment	-	7,563	7,563
	<u>\$2,823,904</u>	<u>\$ 227,387</u>	<u>\$ 3,051,291</u>

YWCA CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS, CONTINUED
June 30, 2020

14. FAIR VALUE MEASUREMENTS, Continued

Fair values of assets measured on a recurring basis at June 30, 2019 are as follows:

	<u>Level 1</u>	<u>Level 3</u>	<u>Total</u>
June 30, 2019			
Funds held at Community			
Foundation	\$ -	\$ 85,395	\$ 85,395
Money market funds	350,440		350,440
U.S. and foreign equities	95,239	-	95,239
Exchange-traded funds	2,485,687	-	2,485,687
Real estate investment trusts	-	145,548	145,548
Alternative asset investment	-	10,939	10,939
	<u>\$ 2,931,366</u>	<u>\$ 241,882</u>	<u>\$ 3,173,248</u>

The fair value of equity securities and exchange traded funds 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.

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

	<u>2020</u>	<u>2019</u>
Beginning balance	\$ 241,882	\$ 234,165
Realized and unrealized gains (losses), net	<u>(14,495)</u>	<u>7,717</u>
Ending balance	<u>\$ 227,387</u>	<u>\$ 241,882</u>

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, 2020, 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 20, 2021.

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 YWCA Clark County'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 YWCA Clark County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McDonald Jacobz, P.C.

Portland, Oregon
January 20, 2021

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 each of YWCA Clark County's major federal programs for the year ended June 30, 2020. YWCA Clark County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of YWCA Clark County'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; 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 each of its major federal programs for the year ended June 30, 2020.

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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 Jacobson, P.C.

Portland, Oregon
January 20, 2021

YWCA OF CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2020

Federal Grantor/Pass-through Grantor Program title	Contract Number	Federal CFDA Number	Federal Expenditures
U.S. Department of Agriculture			
<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	\$ 7,792
Total U.S. Department of Agriculture			<u>7,792</u>
U.S. Department of Justice			
<i>Pass through program from:</i>			
Washington State Department of Commerce			
Sexual Assault Services Formula Program	F18-31311-510	16.017	28,259
Sexual Assault Services Formula Program	F18-31311-510 - A	16.017	21,107
			<u>49,366</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>16,582</u>
<i>Pass through program from:</i>			
Washington State Department of Social and Health Services			
Crime Victim Assistance	1912-58377	16.575	348,368
Crime Victim Assistance	1913-60852	16.575	180,107
			<u>528,475</u>
<i>Pass through program from:</i>			
Washington State Department of Commerce			
Crime Victim Assistance	20-31310-162	16.575	183,495
<i>Pass through program from:</i>			
Washington State Department of Commerce			
STOP Violence Against Women Formula Grants	F18-31103-044	16.588	6,814
STOP Violence Against Women Formula Grants	F19-31103-043	16.588	8,143
			<u>14,957</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, 2020

Federal Grantor/Pass-through Grantor Program title	Contract Number	Federal CFDA Number	Federal Expenditures
U.S. Department of Justice, continued			
<i>Pass through program from:</i>			
National CASA			
Juvenile Mentoring Program	WAI0614-18-0719-M1	16.726	\$ 25,560
Court Appointed Special Advocates (Emergency COVID-19)	WAI0614-19-0520-EM	16.756	<u>6,440</u>
Total U.S. Department of Justice			<u>824,875</u>
U.S. Department of Health and Human Services			
<i>Pass through program from:</i>			
Washington State Department of Commerce			
Injury Prevention and Control Research and State and Community Based Programs	F19-31310-612	93.136	32,451
Injury Prevention and Control Research and State and Community Based Programs	F20-31310-612	93.136	<u>23,929</u>
			<u>56,380</u>
<i>Pass through program from:</i>			
Washington State CASA			
Foster Care Title IV-E	75-1545-0-1-609	93.658	1,426
<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	1912-58377	93.671	54,790
Shelter and Supportive Services	1912-67675	93.671	96,179
Chafee Foster Care Independence Program	1812-39657	93.674	<u>36,730</u>
Total U.S. Department of Health and Human Services			<u>245,505</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>37,526</u>
Total U.S. Department of Homeland Security			<u>37,526</u>
Total expenditures of federal awards			<u>\$ 1,115,698</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, 2020

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, 2020. 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	\$ 1,115,698
Non-federal expenditures	<u>2,872,177</u>
Total expenditures per financial statements	<u><u>\$ 3,987,875</u></u>

YWCA OF CLARK COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the year ended June 30, 2020

Finding 2019-001: Special Provisions – Training Requirements

Type: Federal Awards, Significant Deficiency, Immaterial Noncompliance
Department of Justice: 16.575

Condition:

Volunteers working under one of the programs did not meet the minimum required education hours. There were no controls in place to monitor volunteer training to ensure required hours are met.

Recommendation:

YWCA Clark County should implement procedures for monitoring staff and volunteer training hours. Review should be documented through a report, email, or other mechanism, and retained.

Status:

Implemented. Sign in sheets have been created for all staff/volunteers to fill out that requires the staff/volunteer to list training completed, including number of hours completed. Staff/volunteer attach proof of attendance for the training to the sign in sheet. Sign in sheets are entered into the appropriate system and reviewed by designated staff. Once entered and reviewed, designated staff sign the sign in sheet.

YWCA OF CLARK COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the year ended June 30, 2020

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, 2020

Section 2 - Financial Statement Findings

None reported.

Section 3 - Federal Award Findings and Questioned Costs

None reported.