

ParenteBeard LLC

Young Women's Christian Association of York

Financial Statements

June 30, 2009 and 2008

Young Women's Christian Association of York

Table of Contents June 30, 2009 and 2008

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements	
Statements of Financial Position	2
Statements of Activities	4
Statements of Changes in Net Assets	8
Statements of Cash Flows	9
Notes to Financial Statements	12
Supplementary Information	
Schedules of Functional Expenses - by Natural Classification	29
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>	31
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	32
Schedule of Expenditures of Federal Awards	34
Notes to Schedule of Expenditures of Federal Awards	36
Schedule of Findings and Questioned Costs	37

Young Women's Christian Association of York

Table of Contents

June 30, 2009 and 2008

	<u>Page</u>
Additional Information (as Required by PCADV and PCAR)	
Supplementary Disclosures for PCADV and PCAR Contracts	38
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Title XX: Social Services Block Grant	39
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - General Fund: Act 44	40
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Family Violence Prevention and Services Act	41
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Act 222: Marriage License Fees	42
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Social Services Block Grant (SSBG) - Welfare	43
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Social Services Block Grant (SSBG) - Medical Advocacy	44
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Social Services Block Grant (SSBG) - Relocation Assistance	45
Combined Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267	46
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract - General Fund: Act 44	48
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract - Title XX: Social Services Block Grant	49
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract - Preventative Health and Health Services Block Grant	50
Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract - Rape Prevention and Education	52
Combined Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract	54

Independent Auditor's Report

To the Board of Directors
Young Women's Christian Association of York

We have audited the accompanying statements of financial position of Young Women's Christian Association of York (Association) as of June 30, 2009 and 2008, and the related statements of activities, changes in net assets, and cash flows for the years then ended June 30, 2009 and 2008. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Young Women's Christian Association of York as of June 30, 2009 and 2008, and the changes in its net assets, and its cash flows for the years then ended June 30, 2009 and 2008, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2009, on our consideration of the Association's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Young Women's Christian Association of York taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The supplementary and additional information listed in the preceding table of contents is also presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



York, Pennsylvania
December 21, 2009

Young Women's Christian Association of York

Statements of Financial Position

June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ -	\$ 492,858
Accounts receivable	95,633	117,863
Promises to give	2,444,197	2,221,251
Grants receivable	297,793	175,500
Interest receivable	15,129	16,176
Prepaid expenses	65,777	96,831
Total Current Assets	<u>2,918,529</u>	<u>3,120,479</u>
Property and Equipment, Net	<u>6,430,748</u>	<u>3,810,253</u>
Other Assets		
Investments	1,177,057	1,300,156
Beneficial interest in perpetual trusts	450,452	564,345
Interest in net assets of a community foundation	398,486	559,859
Promises to give	1,780,061	2,278,944
Interest receivable	7,800	6,600
Total Other Assets	<u>3,813,856</u>	<u>4,709,904</u>
Total Assets	<u><u>\$13,163,133</u></u>	<u><u>\$11,640,636</u></u>

See notes to financial statements.

	<u>2009</u>	<u>2008</u>
Liabilities and Net Assets		
Current Liabilities		
Cash overdraft	\$ 252,354	\$ -
Current maturities of notes payable	10,547	10,235
Accounts payable	889,514	57,916
Accrued payroll	263,201	267,485
Payroll taxes withheld and accrued	13,195	11,990
Deferred income	<u>354,186</u>	<u>280,859</u>
Total Current Liabilities	1,782,997	628,485
Deferred Income	2,642	10,065
Notes Payable	<u>435,343</u>	<u>304,691</u>
Total Liabilities	<u>2,220,982</u>	<u>943,241</u>
Net Assets		
Unrestricted	<u>6,076,659</u>	<u>5,400,600</u>
Temporarily restricted	4,415,040	4,732,450
Permanently restricted	<u>450,452</u>	<u>564,345</u>
Total Restricted	<u>4,865,492</u>	<u>5,296,795</u>
Total Net Assets	<u>10,942,151</u>	<u>10,697,395</u>
Total Liabilities and Net Assets	<u><u>\$13,163,133</u></u>	<u><u>\$11,640,636</u></u>

Young Women's Christian Association of York

Statements of Activities

Years Ended June 30, 2009 and 2008

	2009			
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Totals</u>
Support and Revenue				
Contributions and bequests	\$1,610,189	\$ 704,800	\$ -	\$2,314,989
Grants	2,207,573	22,607	-	2,230,180
Program fees	1,972,224	-	-	1,972,224
United Way contributions	71,223	436,285	-	507,508
Income from investments	84,833	5,709	-	90,542
Rental income	85,075	-	-	85,075
In-kind contributions	61,633	-	-	61,633
Other revenue	18,373	-	-	18,373
Special events, net of expenses of \$81,388	15,830	-	-	15,830
Membership income	9,840	-	-	9,840
Loss on sale of investments	(67,836)	(11,276)	-	(79,112)
Loss on disposal of property and equipment	(430,234)	-	-	(430,234)
Net assets released from restrictions	1,506,540	(1,506,540)	-	-
Total Support and Revenue	<u>7,145,263</u>	<u>(348,415)</u>	<u>-</u>	<u>6,796,848</u>
Expenses				
Program and related services	6,005,864	-	-	6,005,864
Supporting services:				
Management and general	277,074	-	-	277,074
Fundraising	244,016	-	-	244,016
Total Expenses	<u>6,526,954</u>	<u>-</u>	<u>-</u>	<u>6,526,954</u>
Excess (Deficiency) of Support and Revenue over Expenses (Carried Forward)	618,309	(348,415)	-	269,894

See notes to financial statements.

Young Women's Christian Association of York

Statements of Activities

Years Ended June 30, 2009 and 2008

	2009			
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Totals</u>
Excess (Deficiency) of Support and Revenue over Expenses (Brought Forward)	618,309	(348,415)	-	269,894
Change in Interest in Net Assets of a Community Foundation	(161,373)	-	-	(161,373)
Change in Value of Perpetual Trusts	-	-	(113,893)	(113,893)
Unrealized Holding Losses on Investments	<u>(21,354)</u>	<u>(3,592)</u>	<u>-</u>	<u>(24,946)</u>
Changes in Net Assets	<u>\$ 435,582</u>	<u>(\$352,007)</u>	<u>(\$113,893)</u>	<u>(\$ 30,318)</u>

See notes to financial statements.

Young Women's Christian Association of York

Statements of Activities

Years Ended June 30, 2009 and 2008

	2008			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Totals
Support and Revenue				
Contributions and bequests	\$1,020,998	\$4,470,524	\$ -	\$5,491,522
Grants	1,327,396	3,037	-	1,330,433
Program fees	1,646,520	-	-	1,646,520
United Way contributions	9,825	399,138	-	408,963
Income from investments	90,507	9,710	-	100,217
Rental income	35,273	-	-	35,273
In-kind contributions	42,245	-	-	42,245
Other revenue	5,274	-	-	5,274
Special events, net of expenses of \$71,435	99,689	-	-	99,689
Membership income	13,327	-	-	13,327
Loss on sale of investments	(10,488)	(1,769)	-	(12,257)
Net assets released from restrictions	868,481	(868,481)	-	-
Total Support and Revenue	5,149,047	4,012,159	-	9,161,206
Expenses				
Program and related services	4,187,845	-	-	4,187,845
Supporting services:				
Management and general	429,698	-	-	429,698
Fundraising	461,084	-	-	461,084
Total Expenses	5,078,627	-	-	5,078,627
Excess of Support and Revenue over Expenses (Carried Forward)	70,420	4,012,159	-	4,082,579

See notes to financial statements.

Young Women's Christian Association of York

Statements of Activities

Years Ended June 30, 2009 and 2008

	2008			Totals
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Excess of Support and Revenue over Expenses (Brought Forward)	70,420	4,012,159	-	4,082,579
Change in Interest in Net Assets of a Community Foundation	(56,537)	-	-	(56,537)
Change in Value of Perpetual Trusts	-	-	(997)	(997)
Unrealized Holding Losses on Investments	(52,868)	(12,711)	-	(65,579)
Changes in Net Assets	<u>(\$ 38,985)</u>	<u>\$3,999,448</u>	<u>(\$997)</u>	<u>\$3,959,466</u>

See notes to financial statements.

Young Women's Christian Association of York

Statements of Changes in Net Assets **Years Ended June 30, 2009 and 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Totals</u>
Net Assets - June 30, 2007	\$2,622,479	\$ 591,289	\$543,713	\$ 3,757,481
Transfer of net assets from ACCESS-York, Inc.	2,817,106	141,713	21,629	2,980,448
Changes in net assets	<u>(38,985)</u>	<u>3,999,448</u>	<u>(997)</u>	<u>3,959,466</u>
Net Assets - June 30, 2008	5,400,600	4,732,450	564,345	10,697,395
Transfer of net assets from Victim Assistance Center	240,477	34,597	-	275,074
Changes in net assets	<u>435,582</u>	<u>(352,007)</u>	<u>(113,893)</u>	<u>(30,318)</u>
Net Assets - June 30, 2009	<u>\$6,076,659</u>	<u>\$4,415,040</u>	<u>\$450,452</u>	<u>\$10,942,151</u>

See notes to financial statements.

Young Women's Christian Association of York

Statements of Cash Flows

Years Ended June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Cash Flows from Operating Activities		
Changes in net assets	(\$ 30,318)	\$3,959,466
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	310,163	239,607
Bad debts	55,946	8,233
Loss on disposal of property and equipment	430,234	-
Child care subsidy loss	14,309	1,845
Loss on sale of investments	79,112	12,257
Change in value of perpetual trusts	113,893	997
Change in interest in net assets of a community foundation	161,373	56,537
Unrealized holding losses on investments	24,946	65,579
Restricted contributions - Capital Campaign	(1,082,191)	(4,754,015)
Capitalized interest expense	1,200	1,200
(Increase) decrease in assets:		
Accounts receivable	(15,389)	89,939
Promises to give	(2,550)	(17,420)
Grants receivable	(117,133)	(163,322)
Interest receivable	(153)	(14,365)
Prepaid expenses	35,373	(16,294)
Increase (decrease) in liabilities:		
Accounts payable	394,974	(78,372)
Accrued payroll	(4,284)	150,281
Payroll taxes withheld and accrued	1,205	(1,772)
Deferred income	65,904	(43,225)
Net Cash Provided by (Used in) Operating Activities	<u>436,614</u>	<u>(502,844)</u>
Cash Flows from Investing Activities		
Capital expenditures	(2,679,731)	(300,689)
Purchase of investments	(344,684)	(554,717)
Proceeds from sale of investments	415,779	437,837
Cash received from mergers	206,179	415,482
Net Cash Used in Investing Activities	<u>(2,402,457)</u>	<u>(2,087)</u>

See notes to financial statements.

Young Women's Christian Association of York

Statements of Cash Flows

Years Ended June 30, 2009 and 2008

	<u>2009</u>	<u>2008</u>
Cash Flows from Financing Activities		
Net change in line of credit	-	(288,326)
Restricted contributions - Capital Campaign	1,343,221	725,828
Proceeds from notes payable	140,000	190,000
Principal repayments of notes payable	(10,236)	(1,674)
Net Cash Provided by Financing Activities	<u>1,472,985</u>	<u>625,828</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(492,858)	120,897
Cash and Cash Equivalents - Beginning	<u>492,858</u>	<u>371,961</u>
Cash and Cash Equivalents - Ending	<u>\$ -</u>	<u>\$492,858</u>
Supplementary Cash Flows Information		
Interest paid	<u>\$ 4,561</u>	<u>\$ 11,986</u>

Supplementary Schedule of Noncash Investing and Financing Activities

In 2009:

Investments of \$52,054 were received as payment on promises to give - Capital Campaign.

Accounts payable include \$671,669 owing for capital expenditures.

The assets, liabilities, and net assets of the Victim Assistance Center that were transferred to the Association as a result of the merger consists of the following as of January 1, 2009:

Assets:	
Cash and cash equivalents	\$ 206,179
Grants receivable	37,796
Promises to give	34,597
Prepaid expenses	4,319
Property and equipment, net	<u>9,492</u>
Total Assets	<u>\$ 292,383</u>
Liabilities and Net Assets:	
Accounts payable	\$ 2,384
Accrued expenses	<u>14,925</u>
Total Liabilities	17,309
Net assets	<u>275,074</u>
Total Liabilities and Net Assets	<u>\$ 292,383</u>

See notes to financial statements.

Young Women's Christian Association of York

Statements of Cash Flows

Years Ended June 30, 2009 and 2008

Supplementary Schedule of Noncash Investing and Financing Activities (Continued)

In 2008:

Investments of \$26,298 were received as payment on promises to give - Capital Campaign.

The assets, liabilities, and net assets of ACCESS-York, Inc. that were transferred to the Association as a result of the merger consists of the following as of January 1, 2008:

Assets:	
Cash and cash equivalents	\$ 415,482
Investments	118,964
Accounts receivable	101,328
Promises to give	110,139
Prepaid expenses	23,188
Property and equipment, net	2,087,277
Beneficial interest in perpetual trusts	21,629
Interest in net assets of a community foundation	<u>334,908</u>
Total Assets	<u><u>\$3,212,915</u></u>
Liabilities and Net Assets:	
Accounts payable	\$ 32,627
Payroll taxes withheld and accrued	10,826
Accrued payroll	41,660
Deferred revenue	21,954
Notes payable	<u>125,400</u>
Total Liabilities	232,467
Net assets	<u>2,980,448</u>
Total Liabilities and Net Assets	<u><u>\$3,212,915</u></u>

See notes to financial statements.

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 1 - Nature of Operations

The Young Women's Christian Association of York (a Pennsylvania non-profit corporation) (Association) was founded in 1891. The Young Women's Christian Association of the United States of America is a women's membership movement nourished by its roots in the Christian faith and sustained by the richness of many beliefs and values.

Effective January 1, 2008, ACCESS-York, Inc. merged with the Association. The mission of ACCESS-York, Inc., to eliminate domestic violence in York County by increasing public awareness and providing victims with counseling and safe shelter, has become a separate program of the Association.

Effective January 1, 2009, Victim Assistance Center merged with the Association. The mission of Victim Assistance Center, to provide crisis intervention, information, advocacy, and ongoing counseling and support to the people of York County who are victims of sexual assault or other violent crimes, has become a separate program of the Association.

As a result of these mergers, the Association's revised purposes is to work proactively and collaboratively to provide programs that promote racial justice, empower women, eliminate domestic violence, sexual assault and other forms of violence, and to strengthen the community. The Association's activities are financed primarily by program fees, grants, and contributions and bequests.

Note 2 - Estimates and Summary of Significant Accounting Policies

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 the disclosure of contingent assets and liabilities, if any, at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Cash and Cash Equivalents

The Association considers all highly liquid investments with original maturities of three months or less to be cash equivalents. Cash and cash equivalents, if any, for purposes of the statements of financial position and statements of cash flows, exclude board-designated, temporarily restricted, and permanently restricted cash and cash equivalents.

Accounts Receivable

Accounts receivable are stated at outstanding balances. The Association considers accounts receivable to be fully collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established, or the accounts will be charged to income when that determination is made by management. Unpaid balances remaining after the stated payment terms are considered past due. Recoveries of previously charged off accounts are recorded when received.

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 2 - Estimates and Summary of Significant Accounting Policies (Continued)

Promises to Give

Promises to give are stated at outstanding balances, less an allowance for doubtful accounts. The allowance for doubtful accounts is established through provisions charged against income. Accounts deemed to be uncollectible are charged against the allowance and subsequent recoveries, if any, are credited to the allowance. The allowance for doubtful accounts is maintained at a level considered adequate to provide for losses that can be reasonably anticipated. Management's periodic evaluation of the adequacy of the allowance is based on past experience, agings of the receivables, adverse situations that may affect a customer's ability to pay, current economic conditions, and other relevant factors. This evaluation is inherently subjective as it requires estimates that may be susceptible to significant change. Unpaid balances remaining after the stated payment terms are considered past due. Promises to give that are expected to be received in more than one year are discounted to present value using a risk-adjusted rate of return. Amortization of the discount is included in contribution revenue.

Property and Equipment

Property and equipment are stated at cost, if purchased, or at fair market value, if donated or contributed. The buildings and equipment are depreciated using the straight-line method over the estimated average useful lives of the assets as follows: buildings, fifteen to fifty years; furniture and equipment, five to ten years; and automobiles and trucks, three to six years.

Maintenance, repairs, and minor renewals which do not significantly improve or extend the lives of the respective assets are charged against revenue when incurred. Additions, improvements, and major renewals are capitalized.

The Association's policy is to capitalize property and equipment expenditures of \$2,000 or more.

Investments

Investments in debt and equity securities with readily determinable fair values are reported at fair value. Unrealized gains and losses are reported as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulation or by law. Gains and losses, if any, on the sale or disposal of investments are computed on a specific identification basis and are also included as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulation or by law.

Beneficial Interest in Perpetual Trusts

Beneficial interest in perpetual trusts are reported at fair value, as determined by the Association's beneficiary interest percentage in the trust. The change in value of perpetual trusts are reported as increases or decreases in permanently restricted net assets.

Interest in Net Assets of a Community Foundation

Interest in net assets of a community foundation is reported at fair value as determined by the community foundation.

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 2 - Estimates and Summary of Significant Accounting Policies (Continued)

Net Assets

Net assets of the Association and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Association and/or the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that must be maintained permanently by the Association.

Revenue Recognition

Certain grant revenue is deemed to be in respect of exchange transactions classified as unrestricted revenue when received or receivable. Such grant revenue is not deemed to be a contribution, since the proceeds thereof are used to pursue objectives of the grantor.

Certain grant revenue is deemed to be a contribution and is classified as temporarily restricted revenue when received or receivable. Such grant revenue is not deemed to be in respect of exchange transactions, since the proceeds thereof are non-reciprocal, unconditional, and voluntary.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Association reports the support as unrestricted.

Functional Expense Classification

The cost of providing the various programs and other activities are summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Supporting services consist of management and general expenses and fundraising expenses.

Advertising Costs

Advertising costs are expensed as incurred. For the years ended June 30, 2009 and 2008, advertising expense amounted to \$22,392 and \$26,628, respectively.

Subsequent Events

The Association has evaluated subsequent events through December 21, 2009, which is the date the financial statements were available to be issued.

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 3 - Tax-Exempt Status

The Association is a not-for-profit entity described in Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes on related activities pursuant to 509(a) of the Code. In addition, they were organized under the Pennsylvania Nonprofit Corporation Law and are exempt from state income taxes.

In December, 2008, the Financial Accounting Standards Board issued FSP No. FIN 48-3, *Effective Date of FASB Interpretation No. 48 for Certain Nonpublic Enterprises*. The FSP defers the effective date of FASB Interpretation No. 48 (FIN 48), *Accounting for Uncertainty in Income Taxes*, to be effective for fiscal years beginning after December 15, 2008 for certain nonpublic enterprises. The FSP requires a nonpublic enterprise that elects to defer the application of FIN 48 shall explicitly disclose that fact and also requires the disclosure of the enterprise's accounting policy for evaluating uncertain tax positions for each set of financial statements where the deferral applies.

The Association has elected to defer the application of FIN 48. For the years ended June 30, 2009 and 2008, the Association has accounted for uncertain tax positions, if any, in accordance with Statement of Financial Accounting Standards No. 5, *Accounting for Contingencies*.

Note 4 - Fair Value of Financial Instruments

In September, 2006, the FASB issued FASB Statement No. 157, *Fair Value Measurements* (SFAS 157), which defines fair value, establishes a framework for measuring fair value under GAAP, and expands disclosures about fair value measurements. SFAS 157 applies to other accounting pronouncements that require or permit fair value measurements. The new guidance is effective for financial statements issued for fiscal years beginning after November 15, 2007.

The primary effect of SFAS 157 on the Association was to expand the required disclosures pertaining to the methods used to determine fair values.

SFAS 157 establishes a fair value hierarchy that prioritizes the inputs to valuation methods used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under SFAS 157 are as follows:

- Level 1:* Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2:* Quoted prices 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 (i.e., supported with little or no market activity).

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 4 - Fair Value of Financial Instruments (Continued)

An asset or liability's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

The following valuation techniques were used to measure fair value of assets in the table below on a recurring basis as of June 30, 2009:

Investments in cash and cash equivalents, certificates of deposit, equity securities, and debt securities - The carrying amounts of cash and cash equivalents approximate fair value because of the short-term nature of those investments. Fair value of certificates of deposit, equity securities, and debt securities was based on quoted market prices for the identical security.

Beneficial interest in perpetual trusts - The beneficial interest in perpetual trusts are valued at fair value based on the Association's interest in the fair values of the underlying assets, which approximate the present value of estimated cash flows to be received from the trusts. The present value measure is utilized as the underlying assets of each individual trust and are not in control of the Association.

Interest in net assets of a community foundation - Fair value of the interest in net assets of a community foundation was based on the fair value as determined by the community foundation.

The Association has a number of other financial instruments, none of which are held for investment purposes. The Association estimates that the fair value of all financial instruments as of June 30, 2009 and 2008, does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statements of financial position.

For assets measured at fair value on a recurring basis, the fair value measurements by level within the fair value hierarchy used as of June 30, 2009 are as follows:

Description	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	\$ 59,318	\$ 59,318	\$ -	\$ -
Equity securities	609,815	609,815	-	-
Certificates of deposit	72,788	72,788	-	-
Debt securities	435,136	435,136	-	-
Total Investments	1,177,057	1,177,057	-	-
Beneficial interest in perpetual trusts	450,452	-	-	450,452
Interest in net assets of a community foundation	398,486	-	398,486	-
	<u>\$2,025,995</u>	<u>\$1,177,057</u>	<u>\$398,486</u>	<u>\$450,452</u>

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 4 - Fair Value of Financial Instruments (Continued)

For assets falling within Level 3 in the fair value hierarchy, the activity recognized during the year ended June 30, 2009 is as follows:

	Beneficial Interest in Perpetual Trusts
Balance - June 30, 2008	\$ 564,345
Unrealized loss	<u>(113,893)</u>
Balance - June 30, 2009	<u><u>\$ 450,452</u></u>

The unrealized loss for beneficial interest in perpetual trusts, classified as Level 3, is included as change in value of perpetual trusts in the statement of activities.

Note 5 - In-Kind Contributions

Contributed assets, including contributed equipment and materials, are reported in the accompanying financial statements at their fair market value as of the date the assets were received.

During the years ended June 30, 2009 and 2008, a substantial number of individual volunteers and businesses have donated significant amounts of time to the Association's programs and administrative functions. These services do not meet the criteria for recognition as contributed services, and are not reflected on the accompanying financial statements.

In-kind contributions consist of the following for the years ended June 30:

	2009	2008
Advertising - special events	\$46,055	\$23,943
Program costs	11,758	11,015
Office supplies	2,720	7,287
Professional fees	<u>1,100</u>	<u>-</u>
	<u><u>\$61,633</u></u>	<u><u>\$42,245</u></u>

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 6 - Prepaid Expenses

Prepaid expenses consist of the following as of June 30:

	<u>2009</u>	<u>2008</u>
Prepaid insurance	\$29,718	\$70,728
Other	29,892	20,270
Prepaid rent	6,167	5,833
	<u>\$65,777</u>	<u>\$96,831</u>

Note 7 - Promises to Give

During the year ended June 30, 2007, the Association began collecting pledges for a Capital Campaign, which officially began during the year ended June 30, 2008. The Capital Campaign is being conducted to raise funds to renovate the Association's facilities.

Promises to give - Capital Campaign that were recorded during the years ended June 30, 2009 and 2008, and are expected to be collected in more than one year, were discounted to present value using a risk-adjusted rate of return of 3.54% and 3.34%, respectively.

Promises to give - United Way consist of the United Way contributions that will be received subsequent to the year end. The due date of the promises to give - United Way for each of the years ended June 30, 2009 and 2008 is less than one year.

Promises to give consist of the following as of June 30:

	<u>2009</u>	<u>2008</u>
Promises to give - Capital Campaign	\$4,281,829	\$4,544,480
Promises to give - United Way	436,285	399,138
	4,718,114	4,943,618
Unamortized discount	(279,663)	(216,449)
Allowance for uncollectible promises to give	(214,193)	(226,974)
	<u>\$4,224,258</u>	<u>\$4,500,195</u>
Current portion	\$2,444,197	\$2,221,251
Long-term portion	1,780,061	2,278,944
	<u>\$4,224,258</u>	<u>\$4,500,195</u>

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 7 - Promises to Give (Continued)

The due dates of promises to give, assuming no change in current terms, consist of the following for the remaining five years ending June 30:

2010	\$2,444,197
2011	819,341
2012	1,066,744
2013	361,198
2014	26,634
	<hr/>
	\$4,718,114
	<hr/> <hr/>

Note 8 - Property and Equipment

Property and equipment consist of the following as of June 30:

	<u>2009</u>	<u>2008</u>
Land and land improvements	\$ 176,182	\$ 176,182
Buildings	5,193,953	6,307,079
Furniture and equipment	668,564	1,334,330
Automobiles and trucks	43,299	63,162
Construction-in-progress *	3,200,322	-
	<hr/>	<hr/>
	9,282,320	7,880,753
Accumulated depreciation	(2,851,572)	(4,070,500)
	<hr/>	<hr/>
	\$6,430,748	\$3,810,253
	<hr/> <hr/>	<hr/> <hr/>

* Not depreciated

Depreciation expense amounted to \$310,163 and \$239,607 for the years ended June 30, 2009 and 2008, respectively.

As of June 30, 2009, the Association has long-term construction contracts related to facilities renovations totaling \$5,713,260. As of June 30, 2009, the Association incurred \$3,033,609 of this total.

During the year ended June 30, 2009, the Association disposed of significant building improvements and equipment as the renovations to the Association's facilities will result in asset replacement. The Association recognized a loss of \$430,234 related to this disposal during the year ended June 30, 2009.

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 9- Investments (Continued)

Investments by type consist of the following as of June 30:

	2009			Fair Value
	Cost	Gross Unrealized		
		Gains	Losses	
Cash and cash equivalents	\$ 59,318	\$ -	\$ -	\$ 59,318
Equity securities	619,242	36,424	(45,851)	609,815
Certificates of deposit	70,956	1,832	-	72,788
Debt securities	429,137	9,294	(3,295)	435,136
	<u>\$1,178,653</u>	<u>\$47,550</u>	<u>(\$49,146)</u>	<u>\$1,177,057</u>
	2008			
Cash and cash equivalents	\$ 241,631	\$ -	\$ -	\$ 241,631
Equity securities	449,545	53,708	(30,489)	472,764
Certificates of deposit	110,349	236	(185)	110,400
Debt securities	479,137	3,329	(7,105)	475,361
	<u>\$1,280,662</u>	<u>\$57,273</u>	<u>(\$37,779)</u>	<u>\$1,300,156</u>

Investments held as of June 30, 2009 and 2008 are comprised of investments in cash and cash equivalents, certificates of deposit, and debt and equity securities. The Association has recorded total unrealized holding losses on thirty-one and thirty-two of these securities as of June 30, 2009 and 2008, respectively. Management believes that holding losses recorded on these investments are not a permanent impairment, but rather a temporary market decline. The following table shows the investments gross unrealized losses and fair value, aggregated by investment category and length of time that the individual securities have been in a continuous unrealized loss position as of June 30:

	2009					
	Less than Twelve Months		Twelve Months or More		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
Equity securities, temporarily impaired	\$148,294	(\$11,837)	\$185,313	(\$34,014)	\$333,607	(\$45,851)
Debt securities, temporarily impaired	148,351	(1,649)	48,178	(1,646)	196,529	(3,295)
	<u>\$296,645</u>	<u>(\$13,486)</u>	<u>\$233,491</u>	<u>(\$35,660)</u>	<u>\$530,136</u>	<u>(\$49,146)</u>

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 9 - Investments (Continued)

	2008					
	Less than Twelve Months		Twelve Months or More		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
Equity securities, temporarily impaired	\$193,209	(\$26,486)	\$12,510	(\$4,003)	\$205,719	(\$30,489)
Certificates of deposit, temporarily impaired	60,814	(185)	-	-	60,814	(185)
Debt securities, temporarily impaired	220,346	(4,654)	72,259	(2,451)	292,605	(7,105)
	<u>\$474,369</u>	<u>(\$31,325)</u>	<u>\$84,769</u>	<u>(\$6,454)</u>	<u>\$559,138</u>	<u>(\$37,779)</u>

Note 10 - Beneficial Interest in Perpetual Trusts

The Association is named as a beneficiary under several perpetual trusts. The Association's beneficiary interest allocation ranges from 2.5% to 25.0% as of June 30, 2009 and 2008. The cost, gross unrealized gains and losses, and fair value of investments consist of the following as of June 30:

	2009			
	Cost	Gross Unrealized		Fair Value
		Gains	Losses	
Beneficial interest in perpetual trusts	<u>\$459,200</u>	<u>\$15,910</u>	<u>(\$24,658)</u>	<u>\$450,452</u>
	2008			
Beneficial interest in perpetual trusts	<u>\$517,935</u>	<u>\$57,693</u>	<u>(\$11,283)</u>	<u>\$564,345</u>

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 11 - Interest in Net Assets of a Community Foundation

The Association is the beneficiary of endowment funds of The York Foundation (Foundation), a community foundation. The Foundation maintains variance power over distributions from the funds. As beneficiary, the Association is entitled to annual distributions from the funds, based upon the Foundation's spending policy. The spending policy was 5.0% and 4.5% of the average market value of the funds for the years ended June 30, 2009 and 2008, respectively.

In accordance with Statement of Financial Accounting Standards No. 136, *Transfers of Assets to a Not-for-Profit Organization or Charitable Trust that Raises or Hold Contributions for Others*, the organizational endowment fund created by the Association at the York County Community Foundation (Foundation) is reflected in the statements of financial position as interest in net assets of a community foundation. Future contributions are at the discretion of the Board of Directors of the Association. As of June 30, 2009 and 2008, the fair value of the Association's interest in net assets of a community foundation amounted to \$398,486 and \$559,859, respectively.

In accordance with SFAS No. 136, other contributions made directly to the Foundation created designated endowment funds which are not assets of the Association, and are not reflected in the statements of financial position. As of June 30, 2009 and 2008, the balance of Foundation funds in which the Association is currently designated by the contributor as the beneficiary amounted to \$97,764 and \$138,290, respectively.

Note 12 - Lines of Credit

The Association obtained a \$500,000 authorized line of credit with M&T Bank in May, 2009. The line of credit was obtained in conjunction with a note payable for facilities renovations (refer to Note 13). The line of credit bears interest, payable monthly, at the one-month LIBOR, plus 3.5%, which was 3.82% as of June 30, 2009. The line of credit is due on demand and is collateralized by a mortgage and pledges. There were no borrowings against this line of credit as of June 30, 2009.

The Association also had a \$350,000 authorized line of credit with Sovereign Bank. The line of credit was not renewed during the year ended June 30, 2009. The line of credit was collateralized by a first lien mortgage. The line of credit agreement was modified in February, 2006, which increased the line of credit to \$400,000 and released the first lien mortgage and replaced it with a security interest in certain real property. There were no borrowings against this line of credit as of June 30, 2008.

Line of credit interest expense amounted to \$-0- and \$11,794 for the years ended June 30, 2009 and 2008, respectively.

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 13 - Notes Payable

Notes payable consists of the following as of June 30:

	<u>2009</u>	<u>2008</u>
Note payable to a benefactor who wishes to remain anonymous; collateralized by property at 200 East Princess Street, York, Pennsylvania; interest at 3% per year; payable in 180 monthly installments of principal and interest of \$1,312; outstanding principal and interest due April 23, 2023	\$178,090	\$188,326
Note payable to M&T Bank; collateralized by mortgage on property and an assignment of pledges; interest at the one-month LIBOR, plus 2.50%, or 2.82% as of June 30, 2009; interest only payments through August 1, 2010; quarterly principal and interest payments beginning September 1, 2010; outstanding principal and interest due March 1, 2014	140,000	-
Note payable to City of York; collateralized by mortgage; simple interest of 1% accrues through March 20, 2018; loan will then be forgiven over a fifteen-year period if the Association is in compliance with the terms of the agreement; includes capitalized interest of \$7,800 and \$6,600, respectively	<u>127,800</u>	<u>126,600</u>
	445,890	314,926
Current maturities	<u>(10,547)</u>	<u>(10,235)</u>
	<u>\$435,343</u>	<u>\$304,691</u>

Aggregate maturities of notes payable, assuming no change in current terms, consist of the following for the five years ending June 30:

2010	\$ 10,547
2011	150,868
2012	11,198
2013	11,539
2014	11,890

Total interest expense amounted to \$5,761 and \$1,392 for the years ended June 30, 2009 and 2008, respectively.

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 14 - Deferred Income

Deferred income consists of the following as of June 30:

	<u>2009</u>	<u>2008</u>
Grants - Community Renaissance Project	\$256,709	\$167,253
Quantum Opportunities Program Matching Grant	47,490	62,536
Grant - Highmark	35,077	5,000
Prepaid program fees	9,065	-
Other	5,845	100
Security deposits	2,642	2,575
Grants - Elm Street	-	28,197
Grant - Safe City	-	13,441
Program activity fees	-	7,490
Grant - Diversity	-	4,140
Gift certificates	-	192
	<u>\$356,828</u>	<u>\$290,924</u>
Current portion	\$354,186	\$280,859
Noncurrent portion	<u>2,642</u>	<u>10,065</u>
	<u>\$356,828</u>	<u>\$290,924</u>

The above items of deferred income will be recognized as income when the expenditures for such purposes are made.

Note 15 - Commitment

The Association currently holds two operating leases for copiers. For the years ended June 30, 2009 and 2008, equipment rent expense amounted to \$13,539 and \$12,361, respectively. The Association also leases office space and two child care center spaces. Building rent amounted to \$107,548 and \$70,000 for the years ended June 30, 2009 and 2008, respectively.

Future minimum lease payments under operating leases consist of the following for the remaining five years ending June 30:

2010	\$ 67,559
2011	26,358
2012	17,892
2013	9,446
2014	<u>4,353</u>
	<u>\$125,608</u>

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 16 - Rental Income

The Association leases a portion of their property for cellular phone tower usage. The term of this lease, including the renewal terms, extends through November, 2022. The Association also leases various spaces of their facility for short-term leases or specific events.

Rental income for the years ended June 30, 2009 and 2008 amounted to \$85,075 and \$35,273, respectively.

Future minimum noncancelable rental income consists of the following for each of the five years ending June 30, 2014, and thereafter:

2010	\$ 56,949
2011	59,105
2012	21,431
2013	15,437
2014	16,589
Thereafter	<u>156,211</u>
	<u>\$325,722</u>

Note 17 - Retirement Plan

The Association participates in a multi-employer defined benefit retirement plan for qualified employees through the YWCA Retirement Fund, Inc. (Fund). The Fund was established in order to ensure income in retirement for employees of participating YWCA organizations. Contributions to the retirement plan are based on compensation. The retirement expense charged against operations amounted to \$167,431 and \$145,531 for the years ended June 30, 2009 and 2008, respectively.

Note 18 - Self Insurance

During the year ended December 31, 1993, the Association became self-insured for Pennsylvania unemployment compensation. The Association was required to purchase a bond to offset any future claims. Unemployment compensation expense amounted to \$120,899 and \$47,812 for the years ended June 30, 2009 and 2008, respectively.

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 19 - Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following as of June 30:

	<u>2009</u>	<u>2008</u>
Promises to give - Capital Campaign	\$3,787,973	\$4,101,057
Promises to give - United Way	436,285	399,138
Zimmerman Fund - certain building maintenance expenses	145,490	156,772
Domestic violence prevention	24,849	25,860
Whitely Fund - annual awards	17,560	18,934
Specific youth programs	2,883	2,883
Nutrition Program	-	14,479
Pre-kindergarten Scholarship Program	-	13,327
	<u>\$4,415,040</u>	<u>\$4,732,450</u>

Note 20 - Permanently Restricted Net Assets

Permanently restricted net assets consist of the following as of June 30:

	<u>2009</u>	<u>2008</u>
Beneficial interest in perpetual trusts	<u>\$450,452</u>	<u>\$564,345</u>

Note 21 - Concentration of Cash Risk

At times during the years ended June 30, 2009 and 2008, the Association's cash balances may have exceeded the federally insured limits of \$250,000 and \$100,000, respectively. Management monitors the Association's daily cash position in order to minimize this risk as much as possible. To date, no losses have been realized by the Association as the result of this concentration. As of June 30, 2009 and 2008, the Association's cash balances exceeded the federally insured limits by \$89,874 and \$533,535, respectively.

Young Women's Christian Association of York

Notes to Financial Statements

June 30, 2009 and 2008

Note 22 - Related Parties

The Association has related party transactions and balances with members of its Board of Directors and management.

The Association had the following balances with the Board of Directors and management as of June 30:

	<u>2009</u>	<u>2008</u>
Promises to give - Capital Campaign	<u>\$164,670</u>	<u>\$128,583</u>

The Association had the following transactions with the Board of Directors and management during the years ended June 30:

	<u>2009</u>	<u>2008</u>
Contributions	<u>\$174,911</u>	<u>\$ 70,010</u>

Note 23 - Contingency

The Association has been named in charges of discrimination filed with the Pennsylvania Human Relations Commission. The employee is alleging that employment with the Association was terminated based on race. The Association has denied the allegations and is vigorously defending the claim. According to management, it is not possible to comment on the potential outcome of this matter, however, management believes the claim does not have merit. There has been no provision for potential loss recorded.

Supplementary Information

Young Women's Christian Association of York

Schedules of Functional Expenses - by Natural Classification

Years Ended June 30, 2009 and 2008

	2009			Totals
	Program and Related Services	Supporting Services		
		Management and General	Fundraising	
Salaries	\$3,082,701	\$ 85,631	\$150,647	\$3,318,979
Employee benefits	450,410	14,582	22,482	487,474
Program costs	434,833	1,419	2,729	438,981
Depreciation	288,083	8,002	14,078	310,163
Payroll taxes	222,828	5,728	10,970	239,526
Professional fees	159,866	66,488	841	227,195
Food	178,433	430	138	179,001
Utilities	160,727	7,142	4,487	172,356
Housekeeping supplies	127,192	1,575	964	129,731
Care of building and grounds	119,553	3,053	717	123,323
Unemployment compensation	112,292	3,119	5,488	120,899
Office supplies	74,022	11,653	3,826	89,501
Insurance	65,186	1,811	3,186	70,183
Telephone	62,673	5,292	2,146	70,111
Security and safety	63,866	1,774	3,121	68,761
Bad debts	55,946	-	-	55,946
Workers' Compensation				
Insurance	53,060	98	2,425	55,583
Transportation	51,240	-	-	51,240
Staff travel	33,672	6,560	293	40,525
Dues	25,923	2,879	352	29,154
Publications and subscriptions	16,691	1,142	9,191	27,024
Continuing education	24,296	1,200	-	25,496
Client relocation	23,045	-	-	23,045
Advertising	20,820	477	1,095	22,392
Conferences	17,930	3,123	742	21,795
Rental and maintenance				
equipment	19,965	1,506	-	21,471
Payments to National YWCA	-	21,295	-	21,295
Office equipment repairs and				
maintenance	14,844	412	725	15,981
Bank fees	866	13,658	-	14,524
Child care subsidy loss	14,309	-	-	14,309
Client assistance	12,103	-	-	12,103
Postage and shipping	2,818	6,672	2,277	11,767
Pool maintenance supplies	9,205	-	-	9,205
Interest	5,427	334	-	5,761
Miscellaneous	513	-	925	1,438
Employee and community				
relations	526	19	171	716
	<u>\$6,005,864</u>	<u>\$277,074</u>	<u>\$244,016</u>	<u>\$6,526,954</u>

Young Women's Christian Association of York

Schedules of Functional Expenses - by Natural Classification

Years Ended June 30, 2009 and 2008

	2008			Totals
	Program and Related Services	Supporting Services		
		Management and General	Fundraising	
Salaries	\$2,061,300	\$182,884	\$297,188	\$2,541,372
Employee benefits	263,209	26,003	38,403	327,615
Program costs	301,894	1,707	7,724	311,325
Depreciation	194,344	17,243	28,020	239,607
Payroll taxes	146,225	13,056	20,414	179,695
Professional fees	382,694	26,744	10,412	419,850
Food	124,882	400	-	125,282
Utilities	110,355	5,419	808	116,582
Housekeeping supplies	56,976	1,099	110	58,185
Care of building and grounds	70,950	901	78	71,929
Unemployment compensation	38,906	3,474	5,432	47,812
Office supplies	57,598	24,361	17,695	99,654
Insurance	53,699	10,566	1,384	65,649
Telephone	38,439	5,605	1,467	45,511
Security and safety	18,258	1,620	2,632	22,510
Bad debts	8,233	-	-	8,233
Workers' Compensation				
Insurance	47,690	5,965	2,221	55,876
Transportation	39,912	-	-	39,912
Staff travel	26,211	6,267	377	32,855
Dues	6,385	8,182	160	14,727
Publications and subscriptions	21,647	2,930	8,903	33,480
Continuing education	22,932	607	267	23,806
Client relocation	12,026	-	-	12,026
Advertising	5,974	7,513	13,141	26,628
Conferences	5,070	6,087	991	12,148
Rental and maintenance				
equipment	14,641	-	-	14,641
Payments to National YWCA	-	23,048	-	23,048
Office equipment repairs and				
maintenance	12,156	1,079	1,753	14,988
Bank fees	-	12,896	-	12,896
Child care subsidy loss	1,845	-	-	1,845
Client assistance	7,596	-	-	7,596
Postage and shipping	201	9,863	389	10,453
Pool maintenance supplies	21,463	-	-	21,463
Interest	6,044	7,142	-	13,186
Miscellaneous	1,634	13,111	866	15,611
Employee and community				
relations	6,456	3,926	249	10,631
	<u>\$4,187,845</u>	<u>\$429,698</u>	<u>\$461,084</u>	<u>\$5,078,627</u>

**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
Young Women's Christian Association of York

We have audited the financial statements of Young Women's Christian Association of York (Association) as of and for the year ended June 30, 2009, and have issued our report thereon dated December 21, 2009. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Association's internal control over financial reporting as a basis for designing our auditing procedures 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 Association's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

ParenteBeard LLC

York, Pennsylvania
December 21, 2009

**Report on Compliance with Requirements Applicable to
Each Major Program and on Internal Control
over Compliance in Accordance with OMB Circular A-133**

To the Board of Directors
Young Women's Christian Association of York

Compliance

We have audited the compliance of the Young Women's Christian Association of York (Association) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The Association's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Association's management. Our responsibility is to express an opinion on the Association's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Association's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Association's compliance with those requirements.

In our opinion, the Young Women's Christian Association of York complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control over Compliance

The management of the Young Women's Christian Association of York is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Association's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Association's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

To the Board of Directors
Young Women's Christian Association of York

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

This report is intended solely for the information and use of management, the board of directors, finance committee, others within the Association, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Parente Beard LLC

York, Pennsylvania
December 21, 2009

Young Women's Christian Association of York

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. Department of Justice			
Passed through Pennsylvania Commission on Crime and Delinquency:			
Crime Victim Assistance	16.575	VF-05-1543	\$ 319,916
Passed through Pennsylvania Commission on Crime and Delinquency to County of York:			
Violence Against Women Formula Grants	16.588	*	<u>19,496</u>
Total U. S. Department of Justice			<u>339,412</u>
U. S. Department of Health and Human Services			
Passed through Pennsylvania Coalition Against Domestic Violence:			
Social Services Block Grant	93.667	5267	26,741
Family Violence Prevention and Services Act Grant	93.671	5267	50,171
Temporary Assistance for Needy Families	93.558	5267	98,449
Passed through Pennsylvania Coalition Against Rape:			
Injury Prevention and Control Research and State and Community Based Programs	93.136		31,065
Social Services Block Grant	93.667		25,299
Preventative Health and Health Services Block Grant	93.991		6,079
Passed through Catholic Social Services:		HHS- 2008ACF- DRR-ZV0048	
Services to Victims of a Severe Form of Trafficking	93.598		<u>21,521</u>
Total U. S. Department of Health and Human Services			<u>259,325</u>
U. S. Federal Emergency Management Agency			
Passed through United Way of America:			
Emergency Food and Shelter National Board Program	97.024	N/A	<u>51,069</u>
U. S. Department of Education			
Passed through Pennsylvania Department of Education:			
York County School District Education for Homeless Children and Youth	84.196	I-12-67900-2	<u>38,692</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Young Women's Christian Association of York

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. Department of Agriculture			
Passed through Pennsylvania Department of Education:			
Child and Adult Care Food Program	10.558	YWCA	140,163
Passed through Pennsylvania Department of Agriculture:			
Emergency Food Assistance Program (Food Commodities)	10.569	* 9-06-67-830	4,074
Total U. S. Department of Agriculture			<u>144,237</u>
U. S. Department of Housing and Urban Development			
Supportive Housing Program	14.235	Project No. PA01B507008	158,567
Passed through Pennsylvania Department of Community and Economic Development:			
County of York Emergency Shelter Grants Program	14.231		15,999
City of York Emergency Shelter Grants Program	14.231		56,025
County of York Planning Department - Community Development Block Grants	14.218		23,010
Total U. S. Department of Housing and Urban Development			<u>253,601</u>
			<u><u>\$1,086,336</u></u>

* Represents funds received under the American Recovery and Reinvestment Act of 2009 (ARRA)

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Young Women's Christian Association of York

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2009

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Young Women's Christian Association of York and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

As instructed by the federal grantors and pass-through entities, the Schedule includes federal expenditures for the year ended June 30, 2009. Some of the expenses reported on this Schedule are not included on the Statements of Activities, as they were included by Victim Assistance Center prior to the merger with the Association on January 1, 2009.

Note 2 - Non-Monetary Assistance

Non-monetary assistance expenditures reported in the schedule at fair market value consisted of the following for the year ended:

	<u>June 30, 2009</u>
10.569 Food Commodities	<u>\$4,074</u>

Young Women's Christian Association of York

Schedule of Findings and Questioned Costs

Year Ended June 30, 2009

Section I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? yes no

Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Material weaknesses identified? yes no

Significant deficiencies identified that are not considered to be material weaknesses? 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 Section 510(a) of Circular A-133? yes no

Identification of major programs:

CFDA Number(s)	Name of Federal Program
16.575	Crime Victim Assistance
14.235	Supportive Housing Program
14.231	Emergency Shelter Grants Program

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

Auditee qualified as low-risk auditee yes no

Section II. Financial Statement Findings

No findings are reported

Section III. Federal Award Findings and Questioned Costs

No findings are reported

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Additional Information
(as Required by PCADV and PCAR)

Young Women's Christian Association of York

Supplementary Disclosures for PCADV and PCAR Contracts

June 30, 2009 and 2008

Interfund Borrowings

The lending of Pennsylvania Coalition Against Domestic Violence (PCADV) and Pennsylvania Coalition Against Rape (PCAR) Contract Funds is prohibited by legal restrictions imposed by the Commonwealth of Pennsylvania and has not occurred during the years ended June 30, 2009 and 2008.

Match Requirements

The Corporation is required, by PCADV, PCAR, and other grantors, to raise funds within the community and to spend amounts as a match to the respective grant amounts. For the years ended June 30, 2009 and 2008, the Association raised and spent sufficient match funds.

Interest Income

Interest earned on excess PCADV and PCAR contract funds can be used to provide domestic violence and sexual assault related services. For the years ended June 30, 2009 and 2008, the Association did not earn any interest income on PCADV and PCAR contract funding.

Domestic Violence Budget

The Corporation's total spending under its Domestic Violence Budget consists of the following as of June 30:

	<u>2009</u>	<u>2008</u>
PCADV Contract #5267 spending	\$ 417,971	\$ 413,332
Other spending	1,232,049	989,570
Total Domestic Violence Expense, excluding Depreciation Expense	<u>\$1,650,020</u>	<u>\$1,402,902</u>

Other spending includes expenses for Domestic Violence, Legal Advocate, Bridge Housing, and community education.

Sexual Assault Budget

The Association's total spending under its Sexual Assault Budget consists of the following as of June 30:

	<u>2009</u>	<u>2008</u>
PCAR Contract spending	\$ 219,018	\$ 229,723
Other spending	399,383	327,430
Total Sexual Assault Expense, excluding Depreciation Expense	<u>\$ 618,401</u>	<u>\$ 557,153</u>

Other spending includes expenses for sexual assault and community education.

Federal Financial Awards

During each of the years ended June 30, 2009 and 2008, the Association received a total of \$1,086,336 and \$772,132, respectively, of federal financial awards.

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Title XX: Social Services Block Grant Year Ended June 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Title XX					
Personnel:					
Salaries	\$24,922	\$24,922	\$24,922	\$ -	\$ -
Benefits	1,819	1,819	1,819	-	-
Total Personnel	<u>\$26,741</u>	<u>\$26,741</u>	<u>\$26,741</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$24,687</u>			
Due from PCADV		<u>\$ 2,054</u>			

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - General Fund: Act 44 Year Ended June 30, 2009

	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	(Over) Under Budget	Questioned Costs
Act 44					
Personnel:					
Salaries	\$219,741	\$219,741	\$219,741	\$ -	\$ -
Benefits	5,332	5,332	5,332	-	-
Total Personnel	<u>\$225,073</u>	<u>\$225,073</u>	<u>\$225,073</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$207,783</u>			
Due from PCADV		<u>\$ 17,290</u>			

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Family Violence Prevention and Services Act Year Ended June 30, 2009

	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	(Over) Under Budget	Questioned Costs
FVPSA					
Personnel:					
Salaries	\$46,580	\$46,580	\$46,580	\$ -	\$ -
Benefits	3,591	3,591	3,591	-	-
Total Personnel	<u>\$50,171</u>	<u>\$50,171</u>	<u>\$50,171</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$46,317</u>			
Due from PCADV		<u>\$ 3,854</u>			

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Act 222: Marriage License Fees Year Ended June 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Act 22					
Personnel:					
Salaries	\$16,095	\$16,095	\$16,095	\$ -	\$ -
Benefits	1,442	1,442	1,442	-	-
Total Personnel	<u>\$17,537</u>	<u>\$17,537</u>	<u>\$17,537</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$16,190</u>			
Due from PCADV		<u>\$ 1,347</u>			

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Social Services Block Grant (SSBG) - Welfare Year Ended June 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
SSBG - Welfare					
Personnel:					
Salaries	\$17,740	\$17,740	\$17,740	\$ -	\$ -
Benefits	<u>5,880</u>	<u>5,880</u>	<u>5,880</u>	<u>-</u>	<u>-</u>
Total Personnel	<u>23,620</u>	<u>23,620</u>	<u>23,620</u>	<u>-</u>	<u>-</u>
Operations:					
Supplies	67	67	67	-	-
Telephone	<u>1,313</u>	<u>1,313</u>	<u>1,313</u>	<u>-</u>	<u>-</u>
Total Operations	<u>1,380</u>	<u>1,380</u>	<u>1,380</u>	<u>-</u>	<u>-</u>
Total SSBG - Welfare	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$23,080</u>			
Due from PCADV		<u>\$ 1,920</u>			

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Social Services Block Grant (SSBG) - Medical Advocacy Year Ended June 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	Allowable Costs per Audit		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
SSBG - Medical Advocacy					
Personnel:					
Salaries	\$39,548	\$39,548	\$39,548	\$ -	\$ -
Benefits	6,965	6,965	6,965	-	-
Total Personnel	<u>46,513</u>	<u>46,513</u>	<u>46,513</u>	<u>-</u>	<u>-</u>
Operations:					
Memberships	10	10	10	-	-
Program supplies	685	685	685	-	-
Travel	1,199	1,199	1,199	-	-
Staff development	510	510	510	-	-
Printing	42	42	42	-	-
Equipment	535	535	535	-	-
Library	65	65	65	-	-
Postage	16	16	16	-	-
Telephone	427	427	427	-	-
Utilities	447	447	447	-	-
Total Operations	<u>3,936</u>	<u>3,936</u>	<u>3,936</u>	<u>-</u>	<u>-</u>
Total SSBG - Medical Advocacy	<u>\$50,449</u>	<u>\$50,449</u>	<u>\$50,449</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$46,574</u>			
Due from PCADV		<u>\$ 3,875</u>			

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 - Social Services Block Grant (SSBG) - Relocation Assistance Year Ended June 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
SSBG - Relocation Assistance Operations	<u>\$23,000</u>	<u>\$23,000</u>	<u>\$23,000</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$21,233</u>			
Due from PCADV		<u>\$ 1,767</u>			

Young Women's Christian Association of York

Combined Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 Year Ended June 30, 2009

Budget Category	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	(Over) Under Budget	Questioned Costs
Title XX					
Personnel	\$26,741	\$26,741	\$26,741	\$ -	\$ -
Act 44					
Personnel	225,073	225,073	225,073	-	-
FVPSA					
Personnel	50,171	50,171	50,171	-	-
Act 22					
Personnel	17,537	17,537	17,537	-	-
SSBG - Welfare					
Personnel	23,620	23,620	23,620	-	-
Operations	1,380	1,380	1,380	-	-
Total SSBG - Welfare	25,000	25,000	25,000	-	-
SSBG - Medical					
Advocacy					
Personnel	46,513	46,513	46,513	-	-
Operations	3,936	3,936	3,936	-	-
Total SSBG - Medical	50,449	50,449	50,449	-	-
SSBG - Relocation					
Assistance					
Operations	23,000	23,000	23,000	-	-
	<u>\$417,971</u>	<u>\$417,971</u>	<u>\$417,971</u>	<u>\$ -</u>	<u>\$ -</u>

Young Women's Christian Association of York

Combined Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCADV Contract #5267 Year Ended June 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>Allowable Costs per Audit</u>	
				<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Funding Reconciliation Available funding	<u>\$417,971</u>	<u>\$417,971</u>	<u>\$417,971</u>	<u>\$ -</u>	<u>\$ -</u>
Approved Contract - Received as of June 30, 2009	385,864	385,864	385,864	\$ -	\$ -
Approved Contract - Receivable as of June 30, 2009	<u>32,107</u>	<u>32,107</u>	<u>32,107</u>	<u>-</u>	<u>-</u>
	<u>\$417,971</u>	<u>\$417,971</u>	<u>\$417,971</u>	<u>\$ -</u>	<u>\$ -</u>
Allowable Costs				<u>\$417,971</u>	
Due from PCADV				<u>\$ 32,107</u> *	

* Net of \$34,597 paid by PCADV in August, 2009 and \$2,490 returned to PCADV in August, 2009.

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract - General Fund: Act 44 Year Ended June 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$98,877	\$98,877	\$98,877	\$ -	\$ -
Benefits	29,400	29,400	29,400	-	-
Total Personnel	<u>128,277</u>	<u>128,277</u>	<u>128,277</u>	<u>-</u>	<u>-</u>
Operations:					
Consultant fees	8,557	8,557	8,557	-	-
Office supplies	600	600	600	-	-
Telephone	5,457	5,457	5,457	-	-
Postage	400	400	400	-	-
Rent and maintenance of space	7,145	7,145	7,145	-	-
Utilities	4,717	4,717	4,717	-	-
Travel	600	600	600	-	-
PR/Advertising	142	142	142	-	-
Education/Library	214	214	214	-	-
Staff Development	466	466	466	-	-
Total Operations	<u>28,298</u>	<u>28,298</u>	<u>28,298</u>	<u>-</u>	<u>-</u>
Total Act 44	<u>\$156,575</u>	<u>\$156,575</u>	<u>\$156,575</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$124,324</u>			
Due from PCAR		<u>\$ 32,251</u>			

Young Women's Christian Association of York

**Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for
PCAR Contract - Title XX: Social Services Block Grant
Year Ended June 30, 2009**

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Title XX					
Personnel:					
Salaries	<u>\$25,299</u>	<u>\$25,299</u>	<u>\$25,299</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$25,299</u>			
Due from PCAR		<u>\$ -</u>			

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract - Preventative Health and Health Services Block Grant Year Ended June 30, 2009

Contract Period: 10/1/07 - 9/30/08

	<u>Approved Budget</u>	<u>10/1/07 - 6/30/08 Reported Costs</u>	<u>07/1/08 - 9/30/08 Reported Costs</u>	<u>Allowable Costs per Audit</u>		
				<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:						
Salaries	\$1,795	\$ 764	\$1,031	\$1,795	\$ -	\$ -
Benefits	314	167	147	314	-	-
Total Personnel	<u>2,109</u>	<u>931</u>	<u>1,178</u>	<u>2,109</u>	<u>-</u>	<u>-</u>
Operations:						
Rent and maintenance of space	3,075	2,954	121	3,075	-	-
Travel	895	674	221	895	-	-
Total Operations	<u>3,970</u>	<u>3,628</u>	<u>342</u>	<u>3,970</u>	<u>-</u>	<u>-</u>
	<u>\$6,079</u>	<u>\$4,559</u>	<u>\$1,520</u>	<u>\$6,079</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$4,559</u>	<u>\$1,520</u>			
Due from PCAR		<u>\$ -</u>	<u>\$ -</u>			

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract - Preventative Health and Health Services Block Grant Year Ended June 30, 2009

Contract Period: 10/1/08 - 9/30/09

	<u>Approved Budget</u>	<u>10/1/08 - 9/30/09 Reported Costs</u>	<u>Allowable Costs per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$1,795	\$1,346	\$1,346	\$ 449	\$ -
Benefits	314	236	236	78	-
Total Personnel	<u>2,109</u>	<u>1,582</u>	<u>1,582</u>	<u>527</u>	<u>-</u>
Operations:					
Rent and maintenance of space	3,075	2,306	2,306	769	-
Travel	895	671	671	224	-
Total Operations	<u>3,970</u>	<u>2,977</u>	<u>2,977</u>	<u>993</u>	<u>-</u>
	<u>\$6,079</u>	<u>\$4,559</u>	<u>\$4,559</u>	<u>\$1,520</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$4,125</u>			
Due from PCAR		<u>\$ 434</u>			

Note: All funds were not spent as of June 30, 2009 due to the fact that the contract does not end until September 30, 2009.

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract - Rape Prevention and Education Year Ended June 30, 2009

Contract Period: 11/1/07 - 10/31/08

	Approved Budget	11/1/07 - 6/30/08 Reported Costs	07/1/08 - 10/31/08 Reported Costs	Allowable Costs per Audit		
				Total	(Over) Under Budget	Questioned Costs
Personnel:						
Salaries	\$17,952	\$15,933	\$ 2,019	\$17,952	\$ -	\$ -
Benefits	3,527	244	3,283	3,527	-	-
Total Personnel	21,479	16,177	5,302	21,479	-	-
Operations:						
Printing and duplicating	1,000	244	756	1,000	-	-
Utilities	5,578	4,105	1,473	5,578	-	-
Travel	1,382	442	940	1,382	-	-
Education/ library	400	-	400	400	-	-
Staff development	1,363	195	1,168	1,363	-	-
Dues/ memberships/ subscriptions	400	-	400	400	-	-
Total Operations	10,123	4,986	5,137	10,123	-	-
	<u>\$31,602</u>	<u>\$21,163</u>	<u>\$10,439</u>	<u>\$31,602</u>	<u>\$ -</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$21,163</u>	<u>\$10,439</u>			
Due from PCAR		<u>\$ -</u>	<u>\$ -</u>			

Young Women's Christian Association of York

Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract - Rape Prevention and Education Year Ended June 30, 2009

Contract Period: 11/1/08 - 10/31/09

	Approved Budget	11/1/08 - 6/30/09 Reported Costs	Allowable Costs per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$18,631	\$12,421	\$12,421	\$ 6,210	\$ -
Benefits	4,765	3,177	3,177	1,588	-
Total Personnel	<u>23,396</u>	<u>15,598</u>	<u>15,598</u>	<u>7,798</u>	<u>-</u>
Operations:					
Insurance	460	306	306	154	-
Consultant fees	413	275	275	138	-
Rent and maintenance of space	3,552	2,368	2,368	1,184	-
Travel	1,000	667	667	333	-
Telephone	735	490	490	245	-
Utilities	1,148	765	765	383	-
Rent and maintenance of equipment	235	157	157	78	-
Total Operations	<u>7,543</u>	<u>5,028</u>	<u>5,028</u>	<u>2,515</u>	<u>-</u>
	<u>\$30,939</u>	<u>\$20,626</u>	<u>\$20,626</u>	<u>\$10,313</u>	<u>\$ -</u>
Received as of June 30, 2009		<u>\$ 9,940</u>			
Due from PCAR		<u>\$10,686</u>			

Note: All funds were not spent as of June 30, 2009 due to the fact that the contract does not end until October 31, 2009.

Young Women's Christian Association of York

Combined Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract Year Ended June 30, 2009

Budget Category	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	(Over) Under Budget	Questioned Costs
Act 44					
Personnel	\$128,277	\$128,277	\$128,277	\$ -	\$ -
Operations	28,298	28,298	28,298	-	-
Total Act 44	156,575	156,575	156,575	-	-
Title XX					
Personnel	25,299	25,299	25,299	-	-
Preventative Health and Health Services Block Grant (10/1/07 - 9/30/08)					
Personnel	2,109	2,109	2,109	-	-
Operations	3,970	3,970	3,970	-	-
Total Preventative Health and Health Services Block Grant (10/1/07 - 9/30/08)	6,079	6,079	6,079	-	-
Preventative Health and Health Services Block Grant (10/1/08 - 9/30/09)					
Personnel	2,109	1,582	1,582	527	-
Operations	3,970	2,977	2,977	993	-
Total Preventative Health and Health Services Block Grant (10/1/08 - 9/30/09)	6,079	4,559	4,559	1,520	-

Young Women's Christian Association of York

Combined Schedule of Budgeted, Reported, and Allowable Costs by Funding Source for PCAR Contract Year Ended June 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Rape Prevention and Education (11/1/07 - 10/31/08)					
Personnel	21,479	21,479	21,479	-	-
Operations	<u>10,123</u>	<u>10,123</u>	<u>10,123</u>	<u>-</u>	<u>-</u>
Total Rape Prevention and Education (11/1/07 - 10/31/08)	<u>31,602</u>	<u>31,602</u>	<u>31,602</u>	<u>-</u>	<u>-</u>
Rape Prevention and Education (11/1/08 - 10/31/09)					
Personnel	23,396	15,598	15,598	7,798	-
Operations	<u>7,543</u>	<u>5,028</u>	<u>5,028</u>	<u>2,515</u>	<u>-</u>
Total Rape Prevention and Education (11/1/08 - 10/31/09)	<u>30,939</u>	<u>20,626</u>	<u>20,626</u>	<u>10,313</u>	<u>-</u>
	<u>\$256,573</u>	<u>\$244,740</u>	<u>\$244,740</u>	<u>\$ 11,833</u>	<u>\$ -</u>
Funding Reconciliation Available funding	<u>\$256,573</u>	<u>\$244,740</u>	<u>\$244,740</u>	<u>\$ 11,833</u>	<u>\$ -</u>
Approved Contract - Received as of June 30, 2009	\$201,369	\$201,369	\$201,369	\$ -	\$ -
Approved Contract - Receivable as of June 30, 2009	<u>55,204</u>	<u>43,371</u>	<u>43,371</u>	<u>11,833</u>	<u>-</u>
	<u>\$256,573</u>	<u>\$244,740</u>	<u>\$244,740</u>	<u>\$ 11,833</u>	<u>\$ -</u>
Allowable Costs				<u>\$244,740</u>	
Due from PCAR				<u>\$ 43,371</u>	

Note: All funds were not spent as of June 30, 2009 due to the fact that the total contract includes program contracts that do not end until after June 30, 2009.