

**WOMEN ORGANIZED AGAINST RAPE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2015**

ASSETS

Current assets:	
Cash	\$ 996,129
Contracts and other receivables	259,890
Prepaid expenses	<u>42,000</u>
Total current assets	<u>1,298,019</u>
 Furniture and equipment, net	 <u>1,939</u>
 Investments	 <u>263,842</u>
 Long-term assets:	
Contracts and other receivables	15,000
Unemployment reserve	29,091
Deposits	<u>61,280</u>
Total long term assets	<u>105,371</u>
 Total assets	 <u><u>\$ 1,669,171</u></u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 3,997
Accrued expenses	<u>183,821</u>
Total current liabilities	<u>187,818</u>
 Net assets:	
Unrestricted	1,433,820
Temporarily restricted	<u>47,533</u>
Total net assets	<u>1,481,353</u>
 Total liabilities and net assets	 <u><u>\$ 1,669,171</u></u>

See Accompanying Notes to Financial Statements

**WOMEN ORGANIZED AGAINST RAPE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015**

	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUES			
Grants and contracts	\$ 1,601,175	\$ 47,333	\$ 1,648,508
Memberships and contributions	43,528	-	43,528
United Way	5,685	-	5,685
Program fees	15,870	-	15,870
Fundraising development, net	(10,359)	-	(10,359)
Miscellaneous income	3,912	-	3,912
Investment income	11,691	-	11,691
Net assets released from restrictions	97,710	(97,710)	-
	<u>1,769,212</u>	<u>(50,377)</u>	<u>1,718,835</u>
Total support and revenue			
	<u>1,769,212</u>	<u>(50,377)</u>	<u>1,718,835</u>
EXPENSES			
Program:			
Prevention education	394,412	-	394,412
Counseling	818,178	-	818,178
Court advocacy	64,008	-	64,008
Total program	<u>1,276,598</u>	<u>-</u>	<u>1,276,598</u>
Supporting:			
Management and general	356,627	-	356,627
Fundraising	57,283	-	57,283
Total supporting	<u>413,910</u>	<u>-</u>	<u>413,910</u>
Total expenses	<u>1,690,508</u>	<u>-</u>	<u>1,690,508</u>
Change in net assets	78,704	(50,377)	28,327
Net assets, beginning of year as previously reported	<u>1,355,116</u>	<u>-</u>	<u>1,355,116</u>
Prior period adjustment - See Note L	<u>-</u>	<u>97,910</u>	<u>97,910</u>
Balance, beginning of year as restated	<u>1,355,116</u>	<u>97,910</u>	<u>1,453,026</u>
Net assets, end of year	<u><u>\$ 1,433,820</u></u>	<u><u>\$ 47,533</u></u>	<u><u>\$ 1,481,353</u></u>

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**WOMEN ORGANIZED AGAINST RAPE
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2015**

Operating activities	
Change in net assets	\$ 28,327
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	2,141
Unrealized/realized gain on investments	(23)
Change in annuity discount	(3,975)
Changes in assets and liabilities:	
Contract and other receivables	(106,908)
Prepaid expenses	20,479
Unemployment reserve	6,101
Accounts payable	(53,485)
Deferred revenue	(3,900)
Accrued expenses	49,590
Net cash used by operating activities	<u>(61,653)</u>
Investing activities:	
Purchase of furniture and equipment	(851)
Investment income reinvested	<u>(5,732)</u>
Net cash used by investing activities	<u>(6,583)</u>
Net change in cash	(68,236)
Cash:	
Beginning of year	<u>1,064,365</u>
End of year	<u><u>\$ 996,129</u></u>

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