

WOAR
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	2022	2021
ASSETS		
Current assets		
Cash	\$ 1,085,028	\$ 987,416
Contracts & other receivables	290,626	298,709
Prepaid expenses	78,519	36,483
Total current assets	1,454,173	1,322,608
Furniture & equipment, net	71,097	76,095
Investments	4,030	4,145
Long-term assets		
Unemployment reserve	35,046	35,640
Deposits	89,975	89,975
Total long term assets	125,021	125,615
Total assets	\$ 1,654,321	\$ 1,528,463
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 15,259	\$ 68,115
Accrued expenses	414,845	155,927
Deferred rent	79,914	84,313
Total current liabilities	510,018	308,355
NET ASSETS		
Without donor restrictions	1,021,971	1,062,924
With donor restrictions	122,332	157,184
Total net assets	1,144,303	1,220,108
Total liabilities and net assets	\$ 1,654,321	\$ 1,528,463

See Accompanying Notes to Financial Statements

WOAR
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	2022	2021
Cash flows from operating activities		
Change in net assets	\$ (75,805)	\$ (210,536)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	4,998	6,886
Bad debt expense	15,000	-
Unrealized loss on investments	670	208
Receipt of stock spin-off	(555)	-
Changes in assets and liabilities		
Contract & other receivables	(6,917)	109,993
Prepaid expenses	(42,036)	21,258
Unemployment reserve	594	(2,295)
Accounts payable	(52,856)	67,131
Deferred rent	(4,399)	1,652
Accrued expenses	258,918	(71,263)
Net cash provided (used) by operating activities	97,612	(76,966)
Investing activities		
Purchase of furniture and equipment	-	(49,461)
Net cash used by investing activities	-	(49,461)
Net change in cash	97,612	(126,427)
Cash		
Beginning of year	987,416	1,113,843
End of year	\$ 1,085,028	\$ 987,416

See Accompanying Notes to Financial Statements

WOAR
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	2022			2021 Total
	Without Donor Restrictions	With Donor Restrictions	Total	
SUPPORT AND REVENUES				
Grants & contracts	\$ 2,419,530	\$ -	\$ 2,419,530	\$ 2,299,583
Contributions	98,465	-	98,465	122,348
In-kind contributions	1,330	-	1,330	-
United Way	1,679	-	1,679	2,818
Fundraising special event	30,704	-	30,704	29,105
Miscellaneous	35,617	-	35,617	40,383
Net assets released from restrictions	34,852	(34,852)	-	-
Total support and revenue	2,622,177	(34,852)	2,587,325	2,494,237
EXPENSES				
Program				
Prevention education	713,105	-	713,105	394,459
Counseling	1,162,945	-	1,162,945	1,016,890
Court advocacy	131,967	-	131,967	122,000
Outreach	200,917	-	200,917	321,938
Total program	2,208,934	-	2,208,934	1,855,287
Supporting				
Management & general	285,952	-	285,952	541,440
Fundraising	153,042	-	153,042	295,641
Total supporting	438,994	-	438,994	837,081
Total expenses	2,647,928	-	2,647,928	2,692,368
Change in net assets from operations	(25,751)	(34,852)	(60,603)	(198,131)
Bad debt expense	(15,000)	-	(15,000)	-
Investment income (loss)	(202)	-	(202)	486
Loss from embezzlement	-	-	-	(12,891)
Change in net assets	(40,953)	(34,852)	(75,805)	(210,536)
Net assets, beginning of year	1,062,924	157,184	1,220,108	1,430,644
Net assets, end of year	\$ 1,021,971	\$ 122,332	\$ 1,144,303	\$ 1,220,108

See Accompanying Notes to Financial Statements

WOAR
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	2022						2021	
	Program			Supporting				
	Prevention	Court		Management & General	Fundraising	Total	Total	Total
Salaries & wages	\$ 336,845	\$ 79,139	\$ 106,770	\$ 151,224	\$ 80,262	\$ 1,351,839	\$ 1,543,119	
Benefits & payroll taxes	71,305	16,873	22,541	32,105	16,471	285,050	290,975	
Total personnel expenses	408,150	96,012	129,311	183,329	96,733	1,636,889	1,834,094	
Depreciation	735	147	490	881	247	4,998	6,886	
Dues, memberships & subscriptions	6,590	651	2,012	4,578	1,048	23,787	16,093	
Education & library	76,059	-	-	98	1,554	77,711	-	
Fundraising	-	-	-	-	5,164	5,164	31,000	
Insurance	4,686	937	3,124	5,624	1,575	31,880	26,328	
Maintenance of equipment & facilities	1,258	252	838	1,509	423	8,583	7,610	
Miscellaneous	999	235	317	448	238	4,019	27,711	
Occupancy	42,701	8,540	28,467	51,240	14,350	290,480	290,076	
Office supplies	16,349	3,432	4,762	7,337	3,583	62,608	74,019	
PCAR administration fee	7,097	1,667	2,249	177	1,630	25,410	21,294	
Printing	38,614	2,852	3,473	340	3,055	67,990	6,763	
Professional fees & contracts	29,422	6,701	9,077	14,006	10,266	151,369	173,962	
Public relations & advertising	65,687	10,422	14,061	1,108	10,624	180,697	71,692	
Staff development	8,514	-	-	-	258	12,888	56,688	
Telephone	3,320	519	2,442	3,555	1,981	47,793	36,754	
Travel	2,924	409	294	11,722	313	15,662	11,398	
Total expenses	\$ 713,105	\$ 131,967	\$ 200,917	\$ 285,952	\$ 153,042	\$ 2,647,928		
	\$ 394,459	\$ 1,016,890	\$ 321,938	\$ 541,440	\$ 295,641	\$ 2,692,368		

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