

The Women's Center

**Financial Statements And
Independent Auditors' Report**

June 30, 2017 And 2016

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INDEPENDENT AUDITORS' REPORT

Board of Directors
The Women's Center

Report on the Financial Statements

We have audited the accompanying financial statements of The Women's Center, which comprise the Statements of Financial Position as of June 30, 2017 and 2016, and the related Statements of Activities, Functional Expenses and Cash Flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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; audit guidelines issued by the Pennsylvania Department of Public Welfare; and audit guidelines issued by the Pennsylvania Coalition Against Rape and Domestic Violence. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITORS' REPORT - continued

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Women's Center as of June 30, 2017 and 2016, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Other Legal Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2017 on our consideration of The Women's Center internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Women's Center's internal control over financial reporting and compliance.

Stambaugh Ness, PC

York, Pennsylvania
October 27, 2017

THE WOMEN'S CENTER
STATEMENTS OF FINANCIAL POSITION

	June 30,	
	2017	2016
ASSETS		
Cash	\$ 168,618	\$ 238,641
Unconditional promise to give, United Way	4,513	5,037
Accounts receivable	202,134	102,409
Prepaid expenses	26,539	19,176
Certificate of deposit	26,950	26,776
Property and equipment, net	134,176	144,392
Total assets	\$ 562,930	\$ 536,431
LIABILITIES		
Accounts payable	\$ 79,006	\$ 42,151
Other payroll withholdings	9,654	3,612
Accrued wages	22,392	14,491
Accrued vacation	10,487	8,007
Deferred revenue	-	14,489
Total liabilities	121,539	82,750
NET ASSETS		
Unrestricted	423,248	440,144
Temporarily restricted	18,143	13,537
Total net assets	441,391	453,681
Total liabilities and net assets	\$ 562,930	\$ 536,431

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF ACTIVITIES

	Years ended June 30,	
	2017	2016
UNRESTRICTED NET ASSETS		
Revenues, gains and other support:		
Government grants	\$ 829,856	\$ 700,340
Miscellaneous contracts	1,000	1,000
Contributions	26,414	32,856
In-kind contributions	18,083	15,259
Fund-raising	5,180	7,571
Interest income	736	605
Miscellaneous	694	1,670
	881,963	759,301
Net assets released from restrictions	39,278	41,428
	921,241	800,729
Total revenues, gains and other support	921,241	800,729
Expenses and losses:		
Program services	747,193	607,006
Management and general	188,097	168,060
Fund-raising	2,847	6,775
	938,137	781,841
Total expenses and losses	938,137	781,841
Change in unrestricted net assets	(16,896)	18,888
TEMPORARILY RESTRICTED NET ASSETS		
United Way funding	38,754	39,340
Other restricted contributions	5,130	230
Net assets released from restrictions	(39,278)	(41,428)
	4,606	(1,858)
Change in temporarily restricted net assets	4,606	(1,858)
Total change in net assets	(12,290)	17,030
NET ASSETS AT BEGINNING OF YEAR	453,681	436,651
NET ASSETS AT END OF YEAR	\$ 441,391	\$ 453,681

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF FUNCTIONAL EXPENSES

	Year ended June 30, 2017			
	Program Services	Management and General	Fund- raising	Total
PERSONNEL				
Salaries	\$ 351,440	\$ 101,938	\$ 231	\$ 453,609
Fringe benefits	119,602	34,686	79	154,367
Total personnel expenses	471,042	136,624	310	607,976
OPERATING EXPENSES				
Office supplies	42,281	12,629	-	54,910
Maintenance, repairs and equipment rent	49,544	-	-	49,544
Housekeeping supplies	30,794	-	-	30,794
Consultant	21,212	-	-	21,212
Telephone	16,692	1,452	-	18,144
Utilities	14,956	1,300	-	16,256
Insurance	15,209	-	-	15,209
Printing	14,732	-	-	14,732
Miscellaneous	2,887	10,519	-	13,406
Rent	10,874	946	-	11,820
Professional fees	-	11,750	-	11,750
Administrative cost	-	11,197	-	11,197
Depreciation and amortization	9,399	817	-	10,216
Subscriptions	9,741	-	-	9,741
Relocation fund	9,440	-	-	9,440
Travel	7,765	-	-	7,765
Advertising	6,029	-	-	6,029
Food	5,052	-	-	5,052
Postage	4,194	365	-	4,559
Fund-raising	-	-	2,537	2,537
Safe home - emergency shelter	1,913	-	-	1,913
Children's supplies	1,519	-	-	1,519
Conferences	1,211	-	-	1,211
Bad debt	676	-	-	676
Memberships	-	498	-	498
Legal services	31	-	-	31
Total operating expenses	276,151	51,473	2,537	330,161
Total expenses	\$ 747,193	\$ 188,097	\$ 2,847	\$ 938,137

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF FUNCTIONAL EXPENSES - continued

	Year ended June 30, 2016			
	Program Services	Management and General	Fund- raising	Total
PERSONNEL				
Salaries	\$ 309,986	\$ 96,042	\$ 2,269	\$ 408,297
Fringe benefits	93,804	29,058	686	123,548
 Total personnel expenses	 403,790	 125,100	 2,955	 531,845
OPERATING EXPENSES				
Office supplies	15,019	4,743	-	19,762
Maintenance, repairs and equipment rent	18,759	-	-	18,759
Housekeeping supplies	18,220	-	-	18,220
Consultant	19,117	-	-	19,117
Telephone	16,738	1,455	-	18,193
Utilities	13,954	1,213	-	15,167
Insurance	14,922	-	-	14,922
Printing	7,294	615	-	7,909
Miscellaneous	2,057	10,211	-	12,268
Rent	10,874	946	-	11,820
Professional fees	-	11,750	-	11,750
Administrative cost	-	10,340	-	10,340
Depreciation and amortization	8,897	774	-	9,671
Subscriptions	1,730	-	-	1,730
Relocation fund	12,836	-	-	12,836
Travel	6,534	-	-	6,534
Advertising	2,066	-	-	2,066
Food	2,975	-	-	2,975
Postage	2,788	242	-	3,030
Fund-raising	-	-	3,820	3,820
Safe home - emergency shelter	26,150	-	-	26,150
Children's supplies	1,401	-	-	1,401
Conferences	185	-	-	185
Bad debt	700	-	-	700
Memberships	-	671	-	671
 Total operating expenses	 203,216	 42,960	 3,820	 249,996
 Total expenses	 <u>\$ 607,006</u>	 <u>\$ 168,060</u>	 <u>\$ 6,775</u>	 <u>\$ 781,841</u>

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF CASH FLOWS

	Years ended June 30,	
	2017	2016
OPERATING ACTIVITIES		
Change in net assets	\$ (12,290)	\$ 17,030
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation and amortization	10,216	9,671
(Increase) decrease in:		
Unconditional promise to give, United Way	524	388
Accounts receivable	(99,725)	(56,278)
Prepaid expenses	(7,363)	(1,750)
Increase (decrease) in:		
Accounts payable	36,855	(17,057)
Other payroll withholdings	6,042	(552)
Accrued wages and vacation	10,381	1,025
Deferred revenue	(14,489)	14,489
	(57,559)	(50,064)
NET CASH FROM OPERATING ACTIVITIES	(69,849)	(33,034)
INVESTING ACTIVITIES		
Capital expenditures	-	(10,573)
Increase in certificate of deposit	(174)	(147)
	(174)	(10,720)
NET CASH FROM INVESTING ACTIVITIES	(174)	(10,720)
NET CHANGE IN CASH	(70,023)	(43,754)
Cash, beginning of year	238,641	282,395
Cash, end of year	\$ 168,618	\$ 238,641

See accompanying notes.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Entity

The Women's Center (the "Organization") was chartered in 1975 by the Commonwealth of Pennsylvania as a nonprofit corporation for the purpose of providing support services to women, children and non-offending significant others of Columbia and Montour Counties. These services include support and safety to victims of domestic violence and sexual assault; direct intake services; public information and education; systems advocacy; and activities for social change. The Organization's major funding sources are the Pennsylvania Coalitions Against Rape and Domestic Violence (PCAR, PCADV) and the Pennsylvania Commission on Crime and Delinquency (PCCD).

The accounting policies are the principles of accounting and the methods of applying those principles which are utilized in preparing the financial statements. The accounting policies adopted can significantly affect the reported results of the operations. To facilitate an understanding of the information presented in the financial statements, the significant accounting policies followed in the preparation of the accompanying financial statements are summarized as follows:

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Accounts Receivable and Allowance for Doubtful Accounts

Management considers all accounts receivable at June 30, 2017 and 2016, to be fully collectible. If any collection becomes doubtful, an allowance for doubtful accounts will be established. Unpaid balances remaining after the stated payment terms are considered past due. Receivables are considered impaired if full payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected. Recoveries of previously charged off accounts are recorded when received.

Income Taxes

The Organization is exempt from federal and state income taxes as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and applicable state regulations. Accordingly, no provision for federal or state income taxes has been recorded in the financial statements. Adjustments, if any, for uncertain tax positions would be recorded as a liability. The Organization would also recognize accruals for interest and penalties related to uncertain tax positions in its interest expense.

The Organization is no longer subject to federal and state income tax examinations by tax authorities for tax years before 2013.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of \$5,000. Lesser amounts are expensed. Purchased property and equipment are carried at cost. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the respective assets. These useful lives are in accordance with applicable Pennsylvania Department of Human Services guidelines.

Donations of property and equipment are recorded as in-kind contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Revenue Recognition

In accordance with ASC 958, contributions and grants received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Grant revenue is deemed to be an exchange transaction and is not deemed to be a contribution, since the proceeds thereof are used to pursue objectives of the grantor.

Promises to Give

Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts. There are no long-term unconditional promises to give at year-end. An allowance for uncollectible promises is provided based on management's evaluation of potential uncollectible promises receivable at year-end. There was no allowance considered necessary at year-end.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Cash

For the purposes of the Statements of Cash Flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

There were no cash equivalents at June 30, 2017 and 2016.

Basis of Presentation

The Organization reports net assets, revenues, expenses, gains and losses based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization 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 Organization and/or the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes. There were no permanently restricted net assets at June 30, 2017 and 2016.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Reclassifications

Certain amounts in the prior year have been reclassified to conform to the current year financial presentation.

NOTE B - CONCENTRATION OF CREDIT RISK - CASH

The Organization maintains its cash balances in one financial institution. The balances insured by the Federal Deposit Insurance Corporation were up to \$250,000 at June 30, 2017 and 2016. There were no uninsured cash balance at June 30, 2017 and 2016, respectively, however, balances could have exceeded this limit throughout the year.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE C - ACCOUNTS RECEIVABLE

	2017	2016
PCADV	\$127,622	\$ 36,666
PCAR	1,563	7,654
PCCD	71,440	57,589
Other	1,509	500
	\$202,134	\$102,409

NOTE D - CERTIFICATE OF DEPOSIT

	2017		2016	
	Cost Basis	Market Value	Cost Basis	Market Value
.65% Certificate of deposit - 36 month maturity date of April 3, 2019	\$ 26,950	\$ 26,950	\$26,776	\$ 26,776

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2017 and 2016 are comprised of the following:

	2017	2016
Land	\$ 25,000	\$ 25,000
Building and improvements	249,160	249,160
Furniture	48,485	48,485
Equipment	61,162	61,162
Software	1,334	1,334
	385,141	385,141
Less: Accumulated depreciation	250,965	240,749
	\$134,176	\$144,392

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE F - LINE OF CREDIT

The Organization maintains two lines of credit with First Columbia Bank and Trust. The first is a \$100,000 unsecured operating line of credit which carries a fixed interest rate based upon Wall Street Prime plus 1.50% with an interest rate floor of 4.75%, which matures April 2018. At June 30, 2017 and 2016, the interest rate was 5.50% and 5.00%, respectively. The Organization had no advances outstanding at June 30, 2017 and 2016.

The second is a \$200,000 secured operating line of credit which carries a variable interest rate based upon Wall Street Prime with an interest rate floor of 3.50%, which matures March 2018. At June 30, 2017 and 2016 the interest rate was 4.00% and 3.50%, respectively. The Organization had no advances outstanding at June 30, 2017 and 2016.

NOTE G - NET ASSETS

Temporarily restricted net assets at June 30, 2017 and 2016, consist of United Way promises to give and donations made for shelter rehabilitation and maintenance and to the Harding Legal Fund.

NOTE H - DONATED SERVICES AND MATERIALS

Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The Organization receives significant support from individuals with specialized skills. Values are assigned to these services based on rates commensurate with the type of volunteer services performed. At June 30, 2017 and 2016, \$5,429 and \$6,169 of donated services were reflected as contributions and expenses in the financial statements, respectively. During the fiscal years ended June 30, 2017 and 2016, the Organization received 2,923 and 3,151 volunteer hours, respectively. Of those hours, 571 and 649, respectively, are recorded in the financial statements.

Also during 2017 and 2016, materials consisting of food, clothing and other program supplies have been received. During fiscal years ended June 30, 2017 and 2016, the Organization received \$48,728 and \$41,548 in donated materials, respectively. A majority of these are passed directly to program beneficiaries. At June 30, 2017 and 2016, \$12,654 and \$9,090 of donated materials were reflected as contributions and expenses in the financial statements, respectively, representing materials directly used by the program.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE I - THIRD PARTY REIMBURSEMENT ARRANGEMENTS

The Organization receives substantial support from third party reimbursement arrangements - PCAR, PCADV and PCCD. Under these arrangements, the Organization is reimbursed for its actual costs of providing services. Without these arrangements, the Organization's ability to carry out its program services would be significantly reduced.

For the years ending June 30, 2017 and 2016, 89% and 88% of revenues, respectively, were received from the above third parties noted.

NOTE J - SIGNIFICANT CONCENTRATIONS OF CREDIT RISK

As described in Note I, the Organization relies primarily on a few sources for its revenues. At June 30, 2017 and 2016, \$200,655 and \$101,909, respectively, of the Organization's receivables were due from one of these sources. These sources receive their funds from the Pennsylvania Department of Human Services.

Concentration of credit risk with respect to Promises to Give exists with United Way funding. As of June 30, 2017 and 2016, a majority of Promises to Give was pledged by Columbia County and Danville United Way agencies.

NOTE K - OPERATING LEASE

The Organization leases office space on a month-to-month basis. Rent expense was \$11,820 for 2017 and 2016.

NOTE L - SUPPLEMENTAL DISCLOSURES - PCAR/PCADV

Match Requirements

The Organization is required by PCAR and PCADV to raise monies within the community and spend amounts in excess of 20% of each of these contracts. For the year ended June 30, 2017, the Organization spent match monies totaling 25% and 38% of the respective contracts to fulfill their obligations. For the year ended June 30, 2016, the Organization spent match monies totaling 21% and 26% of the respective contracts to fulfill their obligations.

Sexual Assault Expenditures

For the years ended June 30, 2017 and 2016, total sexual assault expenditures for the Organization were \$220,906 and \$175,959, respectively.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE L - SUPPLEMENTAL DISCLOSURES - PCAR/PCADV - continued

Domestic Violence Expenditures

For the years ended June 30, 2017 and 2016, total domestic violence expenditures for the Organization were \$685,711 and \$576,431, respectively.

Cost Allocation Plan

The Organization utilized a cost allocation plan that complied with the Uniform Guidance, Subpart E of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Interest Income

The Organization did not earn any interest on funds received under third party reimbursement arrangements. Any interest earnings would be required to be spent on contract related expenditures or returned to the third parties.

Federal Awards

The Organization did not expend on an agency-wide basis federal financial awards in excess of \$750,000 during the year ending June 30, 2017.

NOTE M - GOVERNMENT GRANT REVENUE

Total revenue from Government Grants, as reported on the Statements of Activities, consisted of the following for the years ending June 30, 2017 and 2016:

	<u>Years ended June 30,</u>	
	<u>2017</u>	<u>2016</u>
PCADV	\$ 473,464	\$ 422,209
PCAR	151,882	125,346
PCCD	201,940	152,785
Federal Emergency Management Assistance Grant (FEMA)	<u>2,570</u>	<u>-</u>
	<u>\$ 829,856</u>	<u>\$ 700,340</u>

NOTE N - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the Independent Auditors' Report, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

Board of Directors
The Women's Center

We have audited the financial statements of The Women's Center as of, and for the years ended, June 30, 2017 and 2016, and have issued our report thereon dated October 27, 2017, which appears on pages 3 and 4. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The following supplemental schedules are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Stambaugh Ness, PC

York, Pennsylvania
October 27, 2017

THE WOMEN'S CENTER
GENERAL FUND ACT 44
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Contract Period: 7/1/16 - 6/30/17

<u>Budget Category</u>	7/1/15-6/30/16		7/1/16-6/30/17		Allowable Costs Per Audit	
	Approved Budget	Reported Costs	Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel:						
Salaries	\$ 67,804	\$ 60,595	\$ 7,209	\$ 67,804	\$ -	\$ -
Benefits	20,665	19,185	1,480	20,665	-	-
Total personnel	88,469	79,780	8,689	88,469	-	-
Operations:						
Consultant fees	69	69	-	69	-	-
Audit fees	2,937	2,937	-	2,937	-	-
Office supplies	4,880	1,862	3,018	4,880	-	-
Printing and duplicating	600	355	245	600	-	-
Telephone	1,782	1,133	649	1,782	-	-
Postage	600	130	470	600	-	-
Rent and maintenance of space	2,355	1,462	893	2,355	-	-
Utilities	1,825	616	1,209	1,825	-	-
Rent and maintenance of equipment	372	372	-	372	-	-
Travel	1,500	1,064	436	1,500	-	-
PR/advertising	400	318	82	400	-	-
Education and library	1,300	481	819	1,300	-	-
Dues/Memberships/Subs	200	163	37	200	-	-
Insurance	2,955	2,925	30	2,955	-	-
Total operations	21,775	13,887	7,888	21,775	-	-
Program totals	<u>\$ 110,244</u>	<u>\$ 93,667</u>	<u>\$ 16,577</u>	<u>\$ 110,244</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
GENERAL FUND ACT 44
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Contract Period: 7/1/16 - 6/30/17

<u>Budget Category</u>	<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>
Personnel:					
Salaries	\$ 53,636	\$ 53,636	\$ 53,636	\$ -	\$ -
Benefits	21,020	21,020	21,020	-	-
Total personnel	74,656	74,656	74,656	-	-
Operations:					
Audit fees	2,937	2,937	2,937	-	-
Office supplies	18,716	3,778	3,778	14,938	-
Printing and duplicating	1,600	1,711	1,711	(111)	-
Telephone	730	620	620	110	-
Postage	400	150	150	250	-
Rent and maintenance of space	6,000	3,600	3,600	2,400	-
Utilities	600	261	261	339	-
Rent and maintenance of equipment	1,000	1,000	1,000	-	-
Travel	800	502	502	298	-
PR/advertising	1,100	594	594	506	-
Education and library	5,000	2,975	2,975	2,025	-
Dues/Memberships/Subs	300	138	138	162	-
Insurance	2,988	2,988	2,988	-	-
Staff development	400	255	255	145	-
Total operations	42,571	21,509	21,509	21,062	-
Program totals	\$ 117,227	\$ 96,165	\$ 96,165	\$ 21,062	\$ -

See accountants' report on supplemental information.

THE WOMEN'S CENTER
 SOCIAL SERVICES BLOCK GRANT (TITLE XX)
 PCAR CONTRACT #5410
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 YEAR ENDED JUNE 30, 2017

Contract Period: 7/1/16 - 6/30/17

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/16 - 6/30/16 Reported Costs</u>	<u>7/1/16 - 9/30/16 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
				<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:						
Salaries	\$ 7,143	\$ 7,143	\$ -	\$ 7,143	\$ -	\$ -
Benefits	2,225	2,225	-	2,225	-	-
Total personnel	9,368	9,368	-	9,368	-	-
Operations:						
Office supplies	1,339	983	356	1,339	-	-
Telephone	894	687	207	894	-	-
Postage	150	86	64	150	-	-
Rent and maintenance of space	720	546	174	720	-	-
Utilities	722	554	168	722	-	-
Rent and maintenance of equipment	45	45	-	45	-	-
Travel	-	-	-	-	-	-
Education/library	200	19	181	200	-	-
Insurance	512	250	262	512	-	-
Total operations	4,582	3,170	1,412	4,582	-	-
Program totals	<u>\$ 13,950</u>	<u>\$ 12,538</u>	<u>\$ 1,412</u>	<u>\$ 13,950</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SOCIAL SERVICES BLOCK GRANT (TITLE XX)
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Contract Period: 7/1/16 - 6/30/17

<u>Budget Category</u>	<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	\$ 7,143	\$ 7,143	\$ 7,143	\$ -	\$ -
Benefits	2,480	2,480	2,480	-	-
Total personnel	9,623	9,623	9,623	-	-
Operations:					
Office supplies	3,324	2,037	2,037	1,287	-
Telephone	894	645	646	248	-
Postage	150	142	142	8	-
Rent and maintenance of space	1,000	708	708	292	-
Utilities	400	265	265	135	-
Rent and maintenance of equipment	45	45	45	-	-
Travel	-	-	-	-	-
Education/library	-	-	-	-	-
Insurance	814	814	814	-	-
Total operations	6,627	4,656	4,657	1,970	-
Program totals	\$ 16,250	\$ 14,279	\$ 14,280	\$ 1,970	\$ -

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SEXUAL ASSAULT SERVICES PROGRAM (SASP)
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Contract Period 9/7/15 to 7/31/16

<u>Budget Category</u>	<u>Approved Budget</u>	<u>9/7/15-6/30/16 Reported Costs</u>	<u>7/1/16-7/31/16 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
				<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:						
Salaries	\$ 3,950	\$ 3,591	\$ 359	\$ 3,950	\$ -	\$ -
Benefits	1,223	1,112	111	1,223	-	-
Program totals	<u>\$ 5,173</u>	<u>\$ 4,703</u>	<u>\$ 470</u>	<u>\$ 5,173</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SEXUAL ASSAULT SERVICES PROGRAM (SASP)
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Contract Period 8/1/16 - 7/31/17

<u>Budget Category</u>	<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	\$ 5,050	\$ 4,629	\$4,629	\$ 421	\$ -
Benefits	1,536	1,408	1,408	128	-
Program totals	<u>\$ 6,586</u>	<u>\$ 6,037</u>	<u>\$6,037</u>	<u>\$ 549</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
PREVENTATIVE HEALTH AND HEALTH SERVICES BLOCK GRANT
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Contract Period 11/1/15 - 10/31/16

<u>Budget Category</u>	<u>Approved Budget</u>	<u>11/1/15 - 6/30/16 Reported Costs</u>	<u>7/1/16 - 10/31/16 Reported Costs</u>	<u>Total</u>	<u>Allowable Costs Per Audit</u>	
					<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:						
Salaries	\$ 2,400	\$ 1,600	\$ 800	\$ 2,400	\$ -	\$ -
Benefits	<u>755</u>	<u>503</u>	<u>252</u>	<u>755</u>	<u>-</u>	<u>-</u>
Total personnel	3,155	2,103	1,052	3,155	-	-
Operations:						
Telephone	-	-	-	-	-	-
Utilities	<u>180</u>	<u>120</u>	<u>60</u>	<u>180</u>	<u>-</u>	<u>-</u>
Total operations	<u>180</u>	<u>120</u>	<u>60</u>	<u>180</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 3,335</u>	<u>\$ 2,223</u>	<u>\$ 1,112</u>	<u>\$ 3,335</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
 PREVENTATIVE HEALTH AND HEALTH SERVICES BLOCK GRANT
 PCAR CONTRACT #5410
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 YEAR ENDED JUNE 30, 2017

Contract Period: 10/1/16 - 9/30/17

<u>Budget Category</u>	Approved Budget	10/1/16 - 6/30/17 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 2,400	\$ 1,800	\$ 1,800	\$ 600	\$ -
Benefits	755	566	566	189	-
Total personnel	3,155	2,366	2,366	789	-
Operations:					
Utilities	218	164	164	54	-
Total operations	218	164	164	54	-
Program totals	<u>\$ 3,373</u>	<u>\$ 2,530</u>	<u>\$ 2,530</u>	<u>\$ 843</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
RAPE PREVENTION & EDUCATION
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Contract Period 02/1/16 to 1/31/17

<u>Budget Category</u>	<u>Approved Budget</u>	<u>2/1/16- 6/30/16 Reported Costs</u>	<u>7/1/16 - 1/31/17 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
				<u>Contract Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:						
Salaries	\$ 8,610	\$ 2,767	\$ 5,843	\$ 8,610	\$ -	\$ -
Benefits	<u>2,839</u>	<u>911</u>	<u>1,928</u>	<u>2,839</u>	<u>-</u>	<u>-</u>
Total personnel	11,449	3,678	7,771	11,449	-	-
Operations:						
Office supplies	455	175	280	455	-	-
Telephone	300	125	175	300	-	-
Postage	192	80	112	192	-	-
Rent and maintenance of space	300	125	175	300	-	-
Utilities	360	150	210	360	-	-
Travel	<u>243</u>	<u>89</u>	<u>154</u>	<u>243</u>	<u>-</u>	<u>-</u>
Total operations	<u>1,850</u>	<u>744</u>	<u>1,106</u>	<u>1,850</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 13,299</u>	<u>\$ 4,422</u>	<u>\$ 8,877</u>	<u>\$ 13,299</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
RAPE PREVENTION & EDUCATION
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Contract Period 2/1/17 to 1/31/18

<u>Budget Category</u>	<u>Approved Budget</u>	<u>2/1/17 - 6/30/17 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Contract Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 6,739	\$ 2,808	\$ 2,808	\$ 3,931	\$ -
Benefits	<u>2,233</u>	<u>931</u>	<u>931</u>	<u>1,302</u>	<u>-</u>
Total personnel	8,972	3,739	3,739	5,233	-
Operations:					
Office supplies	360	150	150	210	-
Telephone	300	181	181	119	-
Postage	192	18	18	174	-
Rent and maintenance of space	300	125	125	175	-
Utilities	360	156	156	204	-
Travel	<u>130</u>	<u>54</u>	<u>54</u>	<u>76</u>	<u>-</u>
Total operations	<u>1,642</u>	<u>684</u>	<u>684</u>	<u>958</u>	<u>-</u>
Program totals	<u>\$ 10,614</u>	<u>\$ 4,423</u>	<u>\$ 4,423</u>	<u>\$ 6,191</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
PCAR CONTRACT #5410
COMBINED SCHEDULE OF BUDGETED, REPORTED, AND
ALLOWABLE COSTS WITH FUNDING RECONCILIATION
YEAR ENDED JUNE 30, 2017

Budget Category	Approved Budget	7/1/15-6/30/16 Reported Costs	7/1/16-6/30/17 Reported Costs	Allowable Costs		
				Total	Per Audit (Over) Under Budget	Questioned Costs
ACT 44						
Personnel	\$ 88,469	\$ 79,780	\$ 8,689	\$ 88,469	\$ -	\$ -
Operations	21,775	13,887	7,888	21,775	-	-
ACT 44						
Personnel	74,656	-	74,656	74,656	-	-
Operations	42,571	-	21,509	21,509	21,062	-
TITLE XX						
Personnel	9,368	9,368	-	9,368	-	-
Operations	4,582	3,170	1,412	4,582	-	-
TITLE XX						
Personnel	9,623	-	9,623	9,623	-	-
Operations	6,627	-	4,656	4,657	1,970	-
SASP						
Personnel	5,173	4,703	470	5,173	-	-
Operations	-	-	-	-	-	-
SASP						
Personnel	6,586	-	6,037	6,037	549	-
Operations	-	-	-	-	-	-
PHHSBG						
Personnel	3,155	2,103	1,052	3,155	-	-
Operations	180	120	60	180	-	-
PHHSBG						
Personnel	3,155	-	2,366	2,366	789	-
Operations	218	-	164	164	54	-
RP&E						
Personnel	11,449	3,678	7,771	11,449	-	-
Operations	1,850	744	1,106	1,850	-	-
RP&E						
Personnel	8,972	-	3,739	3,739	5,233	-
Operations	1,642	-	684	684	958	-
	<u>\$ 300,051</u>	<u>\$ 117,553</u>	<u>\$ 151,882</u>	<u>\$ 269,436</u>	<u>\$ 30,615</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2017	\$ 173,351
Approved contract receivable at June 30, 2017	1,563
	<u>\$ 174,914</u>

Allowable costs:

Allowable costs	151,882
Questioned costs	-
	<u>151,882</u>
Due to (from) PCAR	<u>\$ 23,032</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SCHEDULE OF REVENUES
PCAR CONTRACT #5410
YEAR ENDED JUNE 30, 2017

Received During:		
July		\$ 3,500
August		20,746
September		21,216
October		11,248
November		11,377
December		12,183
January		12,732
February		12,367
March		12,623
April		-
May		37,900
June		<u>2,970</u>
		158,862
Receivable at June 30:		
June		<u>1,563</u>
	Total	<u><u>\$160,425</u></u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
TITLE XX
PCADV CONTRACT # 6049
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/16-6/30/17 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>\$ 23,556</u>	<u>\$ 23,556</u>	<u>\$ 23,556</u>	<u>\$ -</u>	<u>\$ -</u>
Program totals	<u><u>\$ 23,556</u></u>	<u><u>\$ 23,556</u></u>	<u><u>\$ 23,556</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
ACT 44
PCADV CONTRACT # 5219
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Budget Category	Approved Budget	7/1/15 - 6/30/16 Reported Costs	7/1/16 - 9/30/16 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
ACT 44						
Personnel:						
Salaries	\$ 133,602	\$ 123,065	\$ 10,537	\$ 133,602	\$ -	\$ -
Benefits	48,777	46,204	2,573	48,777	-	-
Total personnel	182,379	169,269	13,110	182,379	-	-
Operations:						
Advertising	825	825	-	825	-	-
Communications	9,573	9,573	-	9,573	-	-
Equipment maintenance	1,520	1,520	-	1,520	-	-
Food	3,000	2,975	25	3,000	-	-
Insurance	6,054	6,054	-	6,054	-	-
Library	1,000	1,000	-	1,000	-	-
Maintenance	12,000	11,631	369	12,000	-	-
Memberships	100	100	-	100	-	-
Postage	1,300	1,278	22	1,300	-	-
Printing	5,200	3,654	1,546	5,200	-	-
Professional fees	6,037	6,037	-	6,037	-	-
Rent	5,924	5,924	-	5,924	-	-
Safe homes	26,150	26,150	-	26,150	-	-
Staff development	26	26	-	26	-	-
Supplies	17,475	16,053	1,422	17,475	-	-
Travel	3,700	3,165	535	3,700	-	-
Utilities	8,000	7,109	891	8,000	-	-
Total operations	107,884	103,074	4,810	107,884	-	-
Program totals	<u>\$ 290,263</u>	<u>\$ 272,343</u>	<u>\$ 17,920</u>	<u>\$ 290,263</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
ACT 44
PCADV CONTRACT # 6049
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

<u>Budget Category</u>	Approved Budget	7/1/16-6/30/17 Reported Costs	Allowable Costs Per Audit		Questioned Costs
			Total	(Over) Under Budget	
ACT 44					
Personnel:					
Salaries	\$118,813	\$118,813	\$118,813	\$ -	\$ -
Benefits	53,119	50,713	50,713	2,406	-
Total personnel	171,932	169,526	169,526	2,406	-
Operations:					
Advertising	2,474	1,576	1,576	898	-
Communications	7,400	7,524	7,524	(124)	-
Equipment maintenance	2,166	2,166	2,166	-	-
Food	5,000	4,608	4,608	392	-
Insurance	7,178	7,178	7,178	-	-
Library	5,975	4,809	4,809	1,166	-
Maintenance	20,000	22,000	22,000	(2,000)	-
Memberships	248	272	272	(24)	-
Postage	1,742	1,818	1,818	(76)	-
Printing	5,200	5,242	5,242	(42)	-
Professional fees	5,875	5,875	5,875	-	-
Rent	4,139	4,139	4,139	-	-
Safe homes	3,008	1,913	1,913	1,095	-
Staff development	1,027	894	894	133	-
Supplies	46,028	36,063	36,063	9,965	-
Travel	3,191	3,244	3,244	(53)	-
Utilities	7,000	6,442	6,442	558	-
Total operations	127,651	115,763	115,763	11,888	-
Program totals	<u>\$299,583</u>	<u>\$285,289</u>	<u>\$285,289</u>	<u>\$14,294</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
FVPS
PCADV CONTRACT #5219
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/15-6/30/16 Reported Costs</u>	<u>7/1/16-9/30/16 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
				<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
FVPS						
Personnel:						
Salaries	\$41,952	\$ 37,080	\$ 4,872	\$41,952	\$ -	\$ -
Benefits	12,501	11,038	1,463	12,501	-	-
Total personnel	54,453	48,118	6,335	54,453	-	-
Operations:						
Advertising	275	275	-	275	-	-
Communications	1,421	1,399	22	1,421	-	-
Equipment maintenance	506	506	-	506	-	-
Insurance	600	600	-	600	-	-
Education and library	150	150	-	150	-	-
Postage	400	400	-	400	-	-
Printing	600	600	-	600	-	-
Rent	1,000	1,000	-	1,000	-	-
Supplies	3,340	2,140	1,200	3,340	-	-
Travel	100	96	4	100	-	-
Utilities	1,200	1,200	-	1,200	-	-
Total operations	9,592	8,366	1,226	9,592	-	-
Program totals	<u>\$64,045</u>	<u>\$ 56,484</u>	<u>\$ 7,561</u>	<u>\$64,045</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
FVPS
PCADV CONTRACT #6049
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

<u>Budget Category</u>	Approved Budget	Reported Costs	Total	Allowable Costs Per Audit	
				(Over) Under Budget	Questioned Costs
FVPS					
Personnel:					
Salaries	\$ 37,733	\$ 37,733	\$ 37,733	\$ -	\$ -
Benefits	12,933	12,814	12,814	119	-
Total personnel	50,666	50,547	50,547	119	-
Operations:					
Advertising	501	501	501	-	-
Communications	1,855	1,855	1,855	-	-
Equipment maintenance	502	502	502	-	-
Insurance	1,550	1,550	1,550	-	-
Education and library	838	838	838	-	-
Postage	643	643	643	-	-
Printing	600	600	600	-	-
Rent	2,000	2,000	2,000	-	-
Supplies	9,167	8,726	8,726	441	-
Travel	600	278	278	322	-
Utilities	1,364	1,364	1,364	-	-
Total operations	19,620	18,857	18,857	763	-
Program totals	<u>\$ 70,286</u>	<u>\$ 69,404</u>	<u>\$ 69,404</u>	<u>\$ 882</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SSBG RELOCATION FUNDS
PCADV CONTRACT #5219 and #6049
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

	Approved Budget	7/1/15-6/30/16 Reported Costs	7/1/16-9/30/16 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<u>Budget Category</u>						
SSBG/RELOCATION						
Operations:						
Relocation expenses	\$ 14,138	\$ 12,836	\$ 1,302	\$ 14,138	\$ -	\$ -
Program totals	<u>\$ 14,138</u>	<u>\$ 12,836</u>	<u>\$ 1,302</u>	<u>\$ 14,138</u>	<u>\$ -</u>	<u>\$ -</u>

	Approved Budget	7/1/15-6/30/16 Reported Costs	7/1/16-6/30/17 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
<u>Budget Category</u>						
SSBG/RELOCATION						
Operations:						
Relocation expenses	\$ 8,138	\$ -	\$ 8,138	\$ 8,138	\$ -	\$ -
Program totals	<u>\$ 8,138</u>	<u>\$ -</u>	<u>\$ 8,138</u>	<u>\$ 8,138</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
ACT 222
PCADV CONTRACT #5219 and #6049
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

<u>Budget Category</u>	Approved Budget	7/1/15-6/30/16 Reported Costs	7/1/16-9/30/16 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
ACT 222						
Personnel:						
Salaries	\$ 11,053	\$ 9,875	\$ 1,178	\$ 11,053	\$ -	\$ -
Benefits	2,114	2,114	-	2,114	-	-
Total personnel	13,167	11,989	1,178	13,167	-	-
Program totals	<u>\$ 13,167</u>	<u>\$ 11,989</u>	<u>\$ 1,178</u>	<u>\$ 13,167</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Budget Category</u>	Approved Budget	7/1/15-6/30/16 Reported Costs	7/1/16-6/30/17 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
ACT 222						
Personnel:						
Salaries	\$ 10,454	\$ -	\$ 10,454	\$ 10,454	\$ -	\$ -
Benefits	2,713	-	2,713	2,713	-	-
Total personnel	13,167	-	13,167	13,167	-	-
Program totals	<u>\$ 13,167</u>	<u>\$ -</u>	<u>\$ 13,167</u>	<u>\$ 13,167</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SSBG/MEDICAL ADVOCACY
PCADV CONTRACT #5219
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

Budget Category	Approved Budget	7/1/15-6/30/16 Reported Costs	7/1/16-9/30/17 Reported Costs	Allowable Costs Per Audit		Questioned Costs
				Total	(Over) Under Budget	
SSBG/MEDICAL ADVOCACY						
Personnel:						
Salaries	\$ 28,591	\$ 28,591	\$ -	\$ 28,591	\$ -	\$ -
Benefits	8,852	8,852	-	8,852	-	-
Total personnel	37,443	37,443	-	37,443	-	-
Operations:						
Communications	1,158	1,158	-	1,158	-	-
Equipment maintenance	400	400	-	400	-	-
Insurance	997	997	-	997	-	-
Postage	264	264	-	264	-	-
Printing	800	800	-	800	-	-
Rent	792	792	-	792	-	-
Supplies	2,009	1,605	404	2,009	-	-
Travel	372	301	71	372	-	-
Utilities	1,240	1,240	-	1,240	-	-
Total operations	8,032	7,557	475	8,032	-	-
Program totals	\$ 45,475	\$ 45,000	\$ 475	\$ 45,475	\$ -	\$ -

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SSBG/MEDICAL ADVOCACY
PCADV CONTRACT #6049
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2017

<u>Budget Category</u>	Approved Budget	7/1/16-6/30/17 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
SSBG/MEDICAL ADVOCACY					
Personnel:					
Salaries	\$ 27,381	\$ 27,381	\$ 27,381	\$ -	\$ -
Benefits	9,148	9,148	9,148	-	-
Total personnel	36,529	36,529	36,529	-	-
Operations:					
Communications	1,260	1,260	1,260	-	-
Equipment maintenance	500	500	500	-	-
Insurance	1,158	1,158	1,158	-	-
Postage	264	264	264	-	-
Printing	760	760	760	-	-
Rent	1,096	1,096	1,096	-	-
Supplies	2,308	2,308	2,308	-	-
Travel	600	600	600	-	-
Utilities	1,000	1,000	1,000	-	-
Total operations	8,946	8,946	8,946	-	-
Program totals	<u>\$ 45,475</u>	<u>\$ 45,475</u>	<u>\$ 45,475</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
FUNDING RECONCILIATION
 FOR TITLE XX, ACT 44, FVPS, SSBG RELOCATION, ACT 222,
 AND MEDICAL ADVOCACY - PCADV CONTRACT #5219 and #6049
 YEAR ENDED JUNE 30, 2017

Budget Category	Approved Budget	7/1/15-6/30/16 Reported Costs	7/1/16-6/30/17 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
TITLE XX						
Personnel	\$ 23,556	\$ -	\$ 23,556	\$ 23,556	\$ -	\$ -
ACT 44						
Personnel	354,311	169,269	182,636	351,905	2,406	-
Operations	235,535	103,074	120,573	223,647	11,888	-
FVPS						
Personnel	105,119	48,118	56,882	105,000	119	-
Operations	29,212	8,366	20,083	28,449	763	-
SSBG/BLOCK GRANT						
Relocation expenses	22,276	12,836	9,440	22,276	-	-
ACT 222						
Personnel	26,334	11,989	14,345	26,334	-	-
MEDICAL ADVOCACY						
Personnel	73,972	37,443	36,529	73,972	-	-
Operations	16,978	7,557	9,421	16,978	-	-
	<u>\$ 887,293</u>	<u>\$ 398,652</u>	<u>\$ 473,465</u>	<u>\$ 872,117</u>	<u>\$ 15,176</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2017	\$ 360,979
Approved contract receivable at June 30, 2017	<u>127,662</u>
	\$ 488,641

Allowable costs:

Allowable costs	473,465
Questioned costs	<u>-</u>
	<u>473,465</u>
Due to (from) PCADV	<u>\$ 15,176</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SCHEDULE OF REVENUES
PCADV CONTRACT #5219 and #6049
YEAR ENDED JUNE 30, 2017

Received During:		
July		\$ -
August		-
September		12,211
October		14,860
November		97,547
December		-
January		93,141
February		-
March		56,984
April		43,506
May		27,554
June		-
		<hr/>
		345,803
Receivable at June 30:		
June		<hr/> 127,662
	Total	<hr/> <u>\$ 473,465</u>

See accountants' report on supplemental information.

**INDEPENDENT AUDITORS' 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**

Board of Directors
The Women's Center

We have audited, 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, audit guidelines issued by the Pennsylvania Department of Public Welfare, and guidelines issued by the Pennsylvania Coalitions Against Rape and Domestic Violence, the financial statements of The Women's Center, which comprise the Statement of Financial Position as of June 30, 2017, and the related Statements of Activities and Cash Flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 27, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Women's Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Women's Center's internal control. Accordingly, we do not express an opinion on the effectiveness of The Women's Center's internal control.

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

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

**INDEPENDENT AUDITORS' 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 - continued**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Women's Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stambaugh Ness, PC

York, Pennsylvania
October 27, 2017

THE WOMEN'S CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements and supplementary schedule of expenditures of The Women's Center.
2. There were no instances of material weakness in internal control over financial reporting.
3. There was no instance of noncompliance material to the financial statements of The Women's Center disclosed during the audit.

FINDINGS - FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS

None