



The Women's Center

Financial Statements and Independent Auditors' Report

June 30, 2018 And 2017

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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, 2018 and 2017, 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 auditors' 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, 2018 and 2017, 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 31, 2018 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, Inc.

York, Pennsylvania
October 31, 2018

THE WOMEN'S CENTER
STATEMENTS OF FINANCIAL POSITION

	June 30,	
	2018	2017
ASSETS		
Cash	\$ 168,609	\$ 168,618
Certificate of deposit	27,149	26,950
Unconditional promise to give, United Way	1,310	4,513
Accounts receivable	125,945	202,134
Prepaid expenses	27,370	26,539
Property and equipment, net	180,665	134,176
Total assets	\$ 531,048	\$ 562,930
LIABILITIES		
Accounts payable	\$ 53,195	\$ 79,006
Other payroll withholdings	16,588	9,654
Accrued wages	25,372	22,392
Accrued vacation	13,438	10,487
Total liabilities	108,593	121,539
NET ASSETS		
Unrestricted	412,302	423,248
Temporarily restricted	10,153	18,143
Total net assets	422,455	441,391
Total liabilities and net assets	\$ 531,048	\$ 562,930

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF ACTIVITIES

	Years ended June 30,	
	2018	2017
UNRESTRICTED NET ASSETS		
Revenues, gains and other support:		
Government grants	\$ 830,019	\$ 829,856
Miscellaneous contracts	1,000	1,000
Contributions	20,906	26,414
In-kind contributions	12,296	18,083
Fund-raising	8,348	5,180
Interest income	1,376	736
Miscellaneous	980	694
	874,925	881,963
Net assets released from restrictions	43,296	39,278
	918,221	921,241
Expenses and losses:		
Program services	725,471	747,193
Management and general	199,217	188,097
Fund-raising	4,477	2,847
	929,165	938,137
Total expenses and losses	929,165	938,137
Change in unrestricted net assets	(10,944)	(16,896)
TEMPORARILY RESTRICTED NET ASSETS		
United Way funding	34,960	38,754
Other restricted contributions	344	5,130
Net assets released from restrictions	(43,296)	(39,278)
	(7,992)	4,606
Change in temporarily restricted net assets	(7,992)	4,606
Total change in net assets	(18,936)	(12,290)
NET ASSETS AT BEGINNING OF YEAR	441,391	453,681
NET ASSETS AT END OF YEAR	\$ 422,455	\$ 441,391

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF FUNCTIONAL EXPENSES

	Year ended June 30, 2018			
	Program Services	Management and General	Fund- raising	Total
PERSONNEL				
Salaries	\$ 370,286	\$ 114,546	\$ 704	\$ 485,536
Fringe benefits	132,967	41,129	253	174,349
 Total personnel expenses	 503,253	 155,675	 957	 659,885
OPERATING EXPENSES				
Office supplies	25,243	7,972	-	33,215
Maintenance, repairs and equipment rent	27,753	-	-	27,753
Consultant	24,122	-	-	24,122
Telephone	17,497	1,521	-	19,018
Utilities	15,745	1,369	-	17,114
Insurance	13,180	-	-	13,180
Rent	11,206	974	-	12,180
Professional fees	-	12,000	-	12,000
Food	11,747	-	-	11,747
Administrative cost	-	11,118	-	11,118
Depreciation and amortization	10,146	882	-	11,028
Relocation fund	10,138	-	-	10,138
Subscriptions	9,769	-	-	9,769
Travel	9,405	-	-	9,405
Printing	9,116	-	-	9,116
Miscellaneous	1,139	6,659	-	7,798
Housekeeping supplies	7,426	-	-	7,426
Advertising	7,232	-	-	7,232
Safe home - emergency shelter	6,249	-	-	6,249
Fund-raising	-	-	3,520	3,520
Postage	3,225	280	-	3,505
Children's supplies	1,515	-	-	1,515
Memberships	-	767	-	767
Conferences	324	-	-	324
Legal services	41	-	-	41
Bad debt	-	-	-	-
 Total operating expenses	 222,218	 43,542	 3,520	 269,280
 Total expenses	 \$ 725,471	 \$ 199,217	 \$ 4,477	 \$ 929,165

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF FUNCTIONAL EXPENSES - continued

	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
Consultant	21,212	-	-	21,212
Telephone	16,692	1,452	-	18,144
Utilities	14,956	1,300	-	16,256
Insurance	15,209	-	-	15,209
Rent	10,874	946	-	11,820
Professional fees	-	11,750	-	11,750
Food	5,052	-	-	5,052
Administrative cost	-	11,197	-	11,197
Depreciation and amortization	9,399	817	-	10,216
Relocation fund	9,440	-	-	9,440
Subscriptions	9,741	-	-	9,741
Travel	7,765	-	-	7,765
Printing	14,732	-	-	14,732
Miscellaneous	2,887	10,519	-	13,406
Housekeeping supplies	30,794	-	-	30,794
Advertising	6,029	-	-	6,029
Safe home - emergency shelter	1,913	-	-	1,913
Fund-raising	-	-	2,537	2,537
Postage	4,194	365	-	4,559
Children's supplies	1,519	-	-	1,519
Memberships	-	498	-	498
Conferences	1,211	-	-	1,211
Legal Services	31	-	-	31
Bad debt	676	-	-	676
Total operating expenses	276,151	51,473	2,537	330,161
Total expenses	<u>\$ 747,193</u>	<u>\$ 188,097</u>	<u>\$ 2,847</u>	<u>\$ 938,137</u>

See accompanying notes.

THE WOMEN'S CENTER
STATEMENTS OF CASH FLOWS

	Years ended June 30,	
	2018	2017
OPERATING ACTIVITIES		
Change in net assets	\$ (18,936)	\$ (12,290)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation and amortization	11,028	10,216
(Increase) decrease in:		
Unconditional promise to give, United Way	3,203	524
Accounts receivable	76,189	(99,725)
Prepaid expenses	(831)	(7,363)
Increase (decrease) in:		
Accounts payable	(25,811)	36,855
Other payroll withholdings	6,934	6,042
Accrued wages and vacation	5,931	10,381
Deferred revenue	-	(14,489)
	76,643	(57,559)
Total adjustments		
	57,707	(69,849)
NET CASH FROM OPERATING ACTIVITIES		
INVESTING ACTIVITIES		
Capital expenditures	(57,517)	-
Increase in certificate of deposit	(199)	(174)
	(57,716)	(174)
NET CASH FROM INVESTING ACTIVITIES		
	(9)	(70,023)
NET CHANGE IN CASH		
Cash, beginning of year	168,618	238,641
Cash, end of year	\$ 168,609	\$ 168,618

See accompanying notes.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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, 2018 and 2017, 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 2014.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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, 2018 AND 2017

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, 2018 and 2017.

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, 2018 and 2017.

Functional Allocation of Expenses

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

Upcoming Pronouncements

In August 2016, FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The amendments in this ASU make certain improvements that address many, but not all, of the identified issues about the current financial reporting for not-for-profit entities. The standard improves current requirements related to net asset classifications, underwater endowments, liquidity assessment, expense reporting consistency, and methods used to present cash flow from operations. This guidance is effective for fiscal years beginning after December 15, 2017.

In May 2014, the Financial Accounting Standards Board (FASB) issued ASU 2014-09, *Revenue From Contracts With Customers (Topic 606)*, which provides a robust framework for addressing revenue recognition issues and, upon its effective date, replaces almost all existing revenue recognition guidance. This guidance is effective for annual reporting periods beginning after December 15, 2018.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Upcoming Pronouncements - continued

In June 2018, FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies and improves the scope and the accounting guidance for contributions. The update provides a more robust framework to determine when a transaction should be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance. For contributions received, this guidance is effective for annual periods beginning after December 15, 2018. For contributions made, this guidance is effective for annual period beginning after December 15, 2019.

The Organization is currently evaluating the impact of the pending adoption of the new standards on the financial statements.

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 per institution at June 30, 2018 and 2017. There were no uninsured cash balance at June 30, 2018 and 2017, respectively, however, balances could have exceeded this limit throughout the year.

NOTE C - ACCOUNTS RECEIVABLE

	2018	2017
PCADV	\$ 41,221	\$127,622
PCAR	6,620	1,563
PCCD	71,329	71,440
Other	6,775	1,509
	<u>\$125,945</u>	<u>\$202,134</u>

NOTE D - CERTIFICATE OF DEPOSIT

	2018		2017	
	Cost Basis	Market Value	Cost Basis	Market Value
.65% Certificate of deposit - 36 month maturity date of April 3, 2019	<u>\$ 27,149</u>	<u>\$ 27,149</u>	<u>\$26,950</u>	<u>\$ 26,950</u>

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2018 and 2017 are comprised of the following:

	2018	2017
Land	\$ 25,000	\$ 25,000
Building and improvements	306,678	249,160
Furniture	48,485	48,485
Equipment	61,162	61,162
Software	1,334	1,334
	442,659	385,141
Less: Accumulated depreciation	261,994	250,965
	\$180,665	\$134,176

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 variable interest rate based upon Wall Street Prime plus 1.50% with an interest rate floor of 4.75%, which matures April 2019. At June 30, 2018 and 2017, the interest rate was 6.50% and 5.50%, respectively. The Organization had no advances outstanding at June 30, 2018 and 2017.

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 2019. At June 30, 2018 and 2017, the interest rate was 5.00% and 4.00%, respectively. The Organization had no advances outstanding at June 30, 2018 and 2017.

NOTE G - NET ASSETS

Temporarily restricted net assets at June 30, 2018, consisted of United Way promises to give and donations made to the Harding Legal Fund.

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

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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, 2018 and 2017, \$4,704 and \$5,429 of donated services were reflected as contributions and expenses in the financial statements, respectively. During the fiscal years ended June 30, 2018 and 2017, the Organization received 2,226 and 2,923 volunteer hours, respectively. Of those hours, 495 and 571, respectively, are recorded in the financial statements.

Also, during 2018 and 2017, materials consisting of food, clothing and other program supplies have been received. During fiscal years ended June 30, 2018 and 2017, the Organization received \$16,818 and \$48,728 in donated materials, respectively. A majority of these are passed directly to program beneficiaries. At June 30, 2018 and 2017, \$7,592 and \$12,654 of donated materials were reflected as contributions and expenses in the financial statements, respectively, representing materials directly used by the program.

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, 2018 and 2017, 89% of revenues, 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, 2018 and 2017, \$119,170 and \$200,655, 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.

NOTE K - OPERATING LEASE

The Organization leases office space on a month-to-month basis. At June 30, 2018 and 2017, rent expense was \$12,180 and \$11,820, respectively.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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, 2018, the Organization spent match monies totaling 48% and 47% of the respective contracts to fulfill their obligations. For the year ended June 30, 2017, the Organization spent match monies totaling 25% and 38% of the respective contracts to fulfill their obligations.

Sexual Assault Expenditures

For the years ended June 30, 2018 and 2017, total sexual assault expenditures for the Organization were \$219,384 and \$220,906, respectively.

Domestic Violence Expenditures

For the years ended June 30, 2018 and 2017, total domestic violence expenditures for the Organization were \$682,939 and \$685,711, 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 years ending June 30, 2018 and 2017.

THE WOMEN'S CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 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, 2018 and 2017:

	<u>Years ended June 30,</u>	
	<u>2018</u>	<u>2017</u>
PCADV	\$ 462,205	\$ 473,464
PCAR	146,872	151,882
PCCD	212,704	201,940
CDC Delta Impact	5,082	-
Federal Emergency Management Assistance Grant (FEMA)	<u>3,156</u>	<u>2,570</u>
	<u>\$ 830,019</u>	<u>\$ 829,856</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, 2018 and 2017, and have issued our report thereon dated October 31, 2018, 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, Inc.

York, Pennsylvania
October 31, 2018

THE WOMEN'S CENTER
GENERAL FUND ACT 44
PCAR CONTRACT #5410
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2018

Contract Period: 7/1/17 - 6/30/18

<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	\$ 63,554	\$ 63,554	\$ 63,554	\$ -	\$ -
Benefits	24,228	24,228	24,228	-	-
Total personnel	87,782	87,782	87,782	-	-
Operations:					
Consultant fees	560	560	560	-	-
Audit fees	1,410	1,410	1,410	-	-
Office supplies	7,895	6,437	6,437	1,458	-
Printing and duplicating	1,500	1,503	1,503	(3)	-
Telephone	1,782	1,555	1,555	227	-
Postage	300	270	270	30	-
Rent and maintenance of space	1,700	1,701	1,701	(1)	-
Utilities	1,629	1,472	1,472	157	-
Rent and maintenance of equipment	700	700	700	-	-
Travel	1,700	1,606	1,606	94	-
PR/advertising	1,200	1,200	1,200	-	-
Education and library	3,500	3,503	3,503	(3)	-
Dues/memberships/subs	281	198	198	83	-
Insurance	2,188	2,188	2,188	-	-
Total operations	26,345	24,303	24,303	2,042	-
Program totals	<u>\$ 114,127</u>	<u>\$ 112,085</u>	<u>\$ 112,085</u>	<u>\$ 2,042</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, 2018

Contract Period: 7/1/17 - 6/30/18

<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	\$ 7,043	\$ 7,043	\$ 7,043	\$ -	\$ -
Benefits	<u>2,756</u>	<u>2,756</u>	<u>2,756</u>	<u>-</u>	<u>-</u>
Total personnel	9,799	9,799	9,799	-	-
Operations:					
Consultant fees	80	80	80	-	-
Office supplies	1,703	1,703	1,703	-	-
Telephone	995	995	995	-	-
Postage	75	75	75	-	-
Rent and maintenance of space	720	720	720	-	-
Utilities	722	722	722	-	-
Rent and maintenance of equipment	45	45	45	-	-
Insurance	<u>211</u>	<u>211</u>	<u>211</u>	<u>-</u>	<u>-</u>
Total operations	<u>4,551</u>	<u>4,551</u>	<u>4,551</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 14,350</u>	<u>\$ 14,350</u>	<u>\$ 14,350</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, 2018

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

<u>Budget Category</u>	<u>Approved Budget</u>	<u>8/1/16 - 6/30/17 Reported Costs</u>	<u>7/1/17 - 7/31/17 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	\$ 421	\$ 5,050	\$ -	\$ -
Benefits	1,536	1,408	128	1,536	-	-
Program totals	<u>\$ 6,586</u>	<u>\$ 6,037</u>	<u>\$ 549</u>	<u>\$ 6,586</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, 2018

Contract Period: 8/1/17 - 7/31/18

<u>Budget Category</u>	<u>Approved Budget</u>	<u>8/1/17 - 6/30/18 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	\$ 4,538	\$4,538	\$ 512	\$ -
Benefits	<u>1,536</u>	<u>1,408</u>	<u>1,408</u>	<u>128</u>	<u>-</u>
Program totals	<u>\$ 6,586</u>	<u>\$ 5,946</u>	<u>\$5,946</u>	<u>\$ 640</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, 2018

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

<u>Budget Category</u>	Approved Budget	10/1/16 - 6/30/17	7/1/17 - 9/30/17	Allowable Costs Per Audit		
		Reported Costs	Reported Costs	Total	(Over) Under Budget	Questioned Costs
Personnel:						
Salaries	\$ 2,400	\$ 1,800	\$ 600	\$ 2,400	\$ -	\$ -
Benefits	755	566	189	755	-	-
Total personnel	3,155	2,366	789	3,155	-	-
Operations:						
Rent and maintenance of space	218	164	54	218	-	-
Total operations	218	164	54	218	-	-
Program totals	<u>\$ 3,373</u>	<u>\$ 2,530</u>	<u>\$ 843</u>	<u>\$ 3,373</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, 2018

Contract Period: 10/1/17 - 9/30/18

<u>Budget Category</u>	<u>Approved Budget</u>	<u>10/1/17 - 6/30/18 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 2,400	\$ 1,800	\$1,800	\$ 600	\$ -
Benefits	750	563	563	187	-
Total personnel	3,150	2,363	2,363	787	-
Operations:					
Telephone	112	84	84	28	-
Utilities	111	83	83	28	-
Total operations	223	167	167	56	-
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, 2018

Contract Period: 2/1/17 - 1/31/18

<u>Budget Category</u>	<u>Approved Budget</u>	<u>2/1/17- 6/30/17 Reported Costs</u>	<u>7/1/17 - 1/31/18 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	\$ 3,931	\$ 6,739	\$ -	\$ -
Benefits	2,233	931	1,302	2,233	-	-
Total personnel	8,972	3,739	5,233	8,972	-	-
Operations:						
Office supplies	360	150	210	360	-	-
Telephone	300	181	119	300	-	-
Postage	192	18	174	192	-	-
Rent and maintenance of space	300	125	175	300	-	-
Utilities	360	156	204	360	-	-
Travel	130	54	76	130	-	-
Total operations	1,642	684	958	1,642	-	-
Program totals	\$ 10,614	\$ 4,423	\$ 6,191	\$ 10,614	\$ -	\$ -

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, 2018

Contract Period: 2/1/18 - 1/31/19

<u>Budget Category</u>	<u>Approved Budget</u>	<u>2/1/18 - 6/30/18 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Contract Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 6,609	\$ 2,754	\$ 2,754	\$ 3,855	\$ -
Benefits	2,177	907	907	1,270	-
Total personnel	8,786	3,661	3,661	5,125	-
Operations:					
Office supplies	360	150	150	210	-
Telephone	300	125	125	175	-
Postage	192	80	80	112	-
Rent and maintenance of space	360	150	150	210	-
Utilities	360	150	150	210	-
Travel	150	63	63	87	-
Total operations	1,722	718	718	1,004	-
Program totals	<u>\$ 10,508</u>	<u>\$ 4,379</u>	<u>\$ 4,379</u>	<u>\$ 6,129</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, 2018

Budget Category	Approved Budget	7/1/16 - 6/30/17 Reported Costs	7/1/17 - 6/30/18 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
ACT 44						
Personnel	\$ 87,782	\$ -	\$ 87,782	\$ 87,782	\$ -	\$ -
Operations	26,345	-	24,303	24,303	2,042	-
TITLE XX						
Personnel	9,799	-	9,799	9,799	-	-
Operations	4,551	-	4,551	4,551	-	-
SASP						
Personnel	6,586	6,037	549	6,586	-	-
Operations	-	-	-	-	-	-
SASP						
Personnel	6,586	-	5,946	5,946	640	-
Operations	-	-	-	-	-	-
PHHSBG						
Personnel	3,155	2,366	789	3,155	-	-
Operations	218	164	54	218	-	-
PHHSBG						
Personnel	3,150	-	2,363	2,363	787	-
Operations	223	-	167	167	56	-
RP&E						
Personnel	8,972	3,739	5,233	8,972	-	-
Operations	1,642	684	958	1,642	-	-
RP&E						
Personnel	8,786	-	3,661	3,661	5,125	-
Operations	1,722	-	718	718	1,004	-
	<u>\$ 169,517</u>	<u>\$ 12,990</u>	<u>\$ 146,873</u>	<u>\$ 159,863</u>	<u>\$ 9,654</u>	<u>\$ -</u>

Funding reconciliation:

Approved contract received as of June 30, 2018	\$ 142,294	
Approved contract receivable at June 30, 2018	6,620	
	<u> </u>	\$ 148,914

Allowable costs:

Allowable costs	146,873	
Questioned costs	<u> </u>	<u>146,873</u>

Due to (from) PCAR \$ 2,041

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SCHEDULE OF REVENUES
PCAR CONTRACT #5410
YEAR ENDED JUNE 30, 2018

Received During:		
July		\$ -
August		20,746
September		22,063
October		11,933
November		11,417
December		10,373
January		12,910
February		13,294
March		11,915
April		11,216
May		16,427
June		-
		<hr/>
		142,294
Receivable at June 30:		
June		6,620
		<hr/>
		\$ 148,914
	Total	<hr/> <hr/>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
TITLE XX
PCADV CONTRACT #6049-2018
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2018

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/17-6/30/18 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 18,665	\$ 18,665	\$ 18,665	\$ -	\$ -
Benefits	<u>4,891</u>	<u>4,891</u>	<u>4,891</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 23,556</u>	<u>\$ 23,556</u>	<u>\$ 23,556</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
ACT 44
PCADV CONTRACT #6049-2018
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2018

<u>Budget Category</u>	Approved Budget	7/1/17-6/30/18 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Personnel:					
Salaries	\$ 157,000	\$ 157,000	\$ 157,000	\$ -	\$ -
Benefits	56,191	56,191	56,191	-	-
Total personnel	213,191	213,191	213,191	-	-
Operations:					
Advertising	2,000	2,000	2,000	-	-
Communications	6,882	6,884	6,884	(2)	-
Equipment maintenance	1,273	1,273	1,273	-	-
Food	4,000	4,000	4,000	-	-
Insurance	6,778	6,778	6,778	-	-
Library	4,320	4,356	4,356	(36)	-
Maintenance	11,533	11,533	11,533	-	-
Memberships	609	569	569	40	-
Postage	1,685	1,625	1,625	60	-
Printing	4,690	4,311	4,311	379	-
Professional fees	6,340	6,302	6,302	38	-
Rent	4,200	4,200	4,200	-	-
Safe homes	6,249	6,249	6,249	-	-
Staff development	100	96	96	4	-
Supplies	14,661	15,465	15,465	(804)	-
Travel	4,100	4,102	4,102	(2)	-
Utilities	6,972	6,649	6,649	323	-
Total operations	86,392	86,392	86,392	-	-
Program totals	<u>\$ 299,583</u>	<u>\$ 299,583</u>	<u>\$ 299,583</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
 FVPS
 PCADV CONTRACT #6049-2018
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 YEAR ENDED JUNE 30, 2018

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/17 - 6/30/18 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 42,473	\$ 42,473	\$ 42,473	\$ -	\$ -
Benefits	14,999	14,999	14,999	-	-
Total personnel	57,472	57,472	57,472	-	-
Operations:					
Advertising	700	700	700	-	-
Communications	2,300	2,300	2,300	-	-
Equipment maintenance	500	500	500	-	-
Insurance	800	800	800	-	-
Education and library	300	330	330	(30)	-
Postage	180	180	180	-	-
Printing	600	600	600	-	-
Professional fees	160	160	160	-	-
Rent	1,400	1,400	1,400	-	-
Supplies	3,974	3,974	3,974	-	-
Travel	200	200	200	-	-
Utilities	1,700	1,670	1,670	30	-
Total operations	12,814	12,814	12,814	-	-
Program totals	<u>\$ 70,286</u>	<u>\$ 70,286</u>	<u>\$ 70,286</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SSBG RELOCATION FUNDS
PCADV CONTRACT #6049-2018
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2018

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/17 - 6/30/18 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Operations:					
Relocation expenses	<u>\$ 10,138</u>	<u>\$ 10,138</u>	<u>\$ 10,138</u>	<u>\$ -</u>	<u>\$ -</u>
Program totals	<u>\$ 10,138</u>	<u>\$ 10,138</u>	<u>\$ 10,138</u>	<u>\$ -</u>	<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
ACT 222
PCADV CONTRACT #6049-2018
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2018

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/17 - 6/30/18 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 9,885	\$ 9,885	\$ 9,885	\$ -	\$ -
Benefits	<u>3,282</u>	<u>3,282</u>	<u>3,282</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 13,167</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 #6049-2018
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
YEAR ENDED JUNE 30, 2018

<u>Budget Category</u>	<u>Approved Budget</u>	<u>7/1/17 - 6/30/18 Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel:					
Salaries	\$ 26,681	\$ 26,681	\$ 26,681	\$ -	\$ -
Benefits	10,258	10,258	10,258	-	-
Total personnel	36,939	36,939	36,939	-	-
Operations:					
Communications	1,330	1,330	1,330	-	-
Equipment maintenance	400	400	400	-	-
Insurance	1,016	1,016	1,016	-	-
Postage	160	160	160	-	-
Printing	500	500	500	-	-
Rent	1,216	1,215	1,215	1	-
Supplies	1,864	1,876	1,876	(12)	-
Travel	650	650	650	-	-
Utilities	1,400	1,389	1,389	11	-
Total operations	8,536	8,536	8,536	-	-
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
PCADV CONTRACT #6049-2018
COMBINED SCHEDULE OF BUDGETED, REPORTED AND
ALLOWABLE COSTS WITH FUNDING RECONCILIATION
YEAR ENDED JUNE 30, 2018

<u>Budget Category</u>	Approved Budget	7/1/17 - 6/30/18 Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
TITLE XX					
Personnel	\$ 23,556	\$ 23,556	\$ 23,556	\$ -	\$ -
ACT 44					
Personnel	213,191	213,191	213,191	-	-
Operations	86,392	86,392	86,392	-	-
FVPS					
Personnel	57,472	57,472	57,472	-	-
Operations	12,814	12,814	12,814	-	-
SSBG/BLOCK GRANT					
Relocation expenses	10,138	10,138	10,138	-	-
ACT 222					
Personnel	13,167	13,167	13,167	-	-
MEDICAL ADVOCACY					
Personnel	36,939	36,939	36,939	-	-
Operations	8,536	8,536	8,536	-	-
	<u>\$462,205</u>	<u>\$ 462,205</u>	<u>\$462,205</u>	<u>\$ -</u>	<u>\$ -</u>
Funding reconciliation:					
Approved contract received as of June 30, 2018				\$420,984	
Approved contract receivable at June 30, 2018				<u>41,221</u>	
					\$ 462,205
Allowable costs:					
Allowable costs				462,205	
Questioned costs				<u>-</u>	<u>462,205</u>
Due to (from) PCADV					<u>\$ -</u>

See accountants' report on supplemental information.

THE WOMEN'S CENTER
SCHEDULE OF REVENUES
PCADV CONTRACT #6049-2018
YEAR ENDED JUNE 30, 2018

Received During:		
July		\$ -
August		-
September		115,050
October		-
November		29,548
December		72,638
January		33,625
February		36,329
March		-
April		28,660
May		65,110
June		<u>40,024</u>
		420,984
Receivable at June 30:		
June		<u>41,221</u>
	Total	<u><u>\$ 462,205</u></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, 2018, and the related Statements of Activities, Functional Expenses and Cash Flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 31, 2018.

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, Inc.

York, Pennsylvania
October 31, 2018

THE WOMEN'S CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018

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