

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION  
FOR THE YEARS ENDED  
JUNE 30, 2017 AND 2016

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

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FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Women's Resources of Monroe County, Inc.  
Delaware Water Gap, Pennsylvania

We have audited the accompanying financial statements of Women's Resources of Monroe County, Inc. (a nonprofit organization), 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.

### Auditor's 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. Those standards require that we plan and perform the audits 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.

### **Opinion**

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

### **Other Matters**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information on pages 14 through 21, is presented for purposes of additional analysis and is 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.

WESELOH CARNEY & COMPANY LLC

November 10, 2017  
East Stroudsburg, Pennsylvania

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 696,025	\$ 535,917
Cash - board designated	27,593	22,967
Cash - restricted	757	7,000
Grants and contracts receivable	171,768	84,210
Prepaid expenses	1,742	1,742
Pledges receivable	625	
Total Current Assets	<u>898,510</u>	<u>651,836</u>
Fixed Assets:		
Property and Equipment, net	<u>2,367,879</u>	<u>2,428,599</u>
TOTAL ASSETS	\$ <u>3,266,389</u>	\$ <u>3,080,435</u>

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	\$ 16,725	\$ 17,840
Accrued expenses	<u>23,530</u>	<u>25,630</u>
Total Current Liabilities	<u>40,255</u>	<u>43,470</u>
Net Assets:		
Temporarily restricted	757	7,000
Board designated net assets	27,593	22,967
Unrestricted net assets	<u>3,197,784</u>	<u>3,006,998</u>
Total Net Assets	<u>3,226,134</u>	<u>3,036,965</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>3,266,389</u>	\$ <u>3,080,435</u>

The accompanying notes are an integral part  
of these financial statements.

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
UNRESTRICTED NET ASSETS:		
Revenue, Gains and Other Support:		
Pennsylvania Coalition Against Domestic Violence (PCADV)	\$ 301,144	\$ 292,692
Victims of Crime Act (VOCA)	287,428	215,317
Pennsylvania Coalition Against Rape (PCAR)	122,235	94,154
Department of Community and Economic Development (DCED)	58,316	36,718
Other Government Contracts	90,020	57,699
Contributions	51,896	49,558
Inkind contributions	201,433	253,273
Foundation and corporate support	142,747	234,750
Fund-raising	246,301	255,865
United Way	29,496	27,515
Other income	14,071	5,338
Interest	2,978	1,124
Net assets released from restriction	<u>6,243</u>	
Total Unrestricted Revenue, Gains and Other Support	<u>1,554,308</u>	<u>1,524,003</u>
EXPENSES:		
Program	960,036	927,586
Management and general	119,579	70,412
Fund-raising	<u>279,281</u>	<u>314,839</u>
Total Expenses	<u>1,358,896</u>	<u>1,312,837</u>
Increase in Unrestricted Net Assets	<u>195,412</u>	<u>211,166</u>
TEMPORARILY RESTRICTED NET ASSETS:		
Contributions restricted by purpose		7,000
Contributions released for restrictions	<u>(6,243)</u>	
INCREASE IN NET ASSETS	189,169	218,166
NET ASSETS, BEGINNING OF YEAR	<u>3,036,965</u>	<u>2,818,799</u>
NET ASSETS, END OF YEAR	\$ <u>3,226,134</u>	\$ <u>3,069,965</u>

The accompanying notes are an integral part  
of these financial statements.

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

STATEMENTS OF FUNCTIONAL EXPENSES  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2017</u>			
	<u>Supporting Services</u>			
	<u>Program</u>	<u>Management</u>	<u>Fund-Raising</u>	<u>Total</u>
	<u>Service</u>	<u>and General</u>		<u>Expenses</u>
Personnel Expenses:				
Salaries	\$ 515,070	\$ 59,496	\$ 6,449	\$ 581,015
Employee benefits	101,948	11,776	1,277	115,001
Payroll taxes	<u>42,727</u>	<u>4,935</u>	<u>535</u>	<u>48,197</u>
Total Personnel Expenses	<u>659,745</u>	<u>76,207</u>	<u>8,261</u>	<u>744,213</u>
Other Expenses:				
Shelter expense	54,090			54,090
Occupancy	33,681	3,891	422	37,994
Occupancy Echo			10,130	10,130
Direct client assistance	26,890			26,890
Telephone	7,723	892	97	8,712
Equipment rental and maintenance	13,109	1,514	164	14,787
Travel	5,245	606	66	5,917
Printing	2,184	253	27	2,464
Fund raising expense			72,148	72,149
Postage	2,511	290	31	2,832
Advertising	714	82	9	805
Professional fees	23,381	5,845		29,226
Program expenses	12,911			12,911
Administrative Fees		11,786		11,786
Training	8,058	2,015		10,073
Supplies - office	7,854	907	98	8,859
Memberships and meetings	<u>1,819</u>	<u>210</u>	<u>23</u>	<u>2,052</u>
Total Other Expenses	<u>200,170</u>	<u>28,291</u>	<u>83,215</u>	<u>311,676</u>
Total Expenses before Depreciation and Inkind	859,915	104,498	91,476	1,055,889
Depreciation	90,046	10,402	1,127	101,575
Inkind goods and services	<u>10,075</u>	<u>4,679</u>	<u>186,678</u>	<u>201,432</u>
Total Expenses	\$ <u>960,036</u>	\$ <u>119,579</u>	\$ <u>279,281</u>	\$ <u>1,358,896</u>

The accompanying notes are an integral part  
of these financial statements.

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

STATEMENTS OF FUNCTIONAL EXPENSES  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2016</u>			
	<u>Supporting Services</u>			
	<u>Program Service</u>	<u>Management and General</u>	<u>Fund-Raising</u>	<u>Total Expenses</u>
Personnel Expenses:				
Salaries	\$ 517,578	\$ 27,531	\$ 5,506	\$ 550,615
Employee benefits	99,343	5,284	1,057	105,684
Payroll taxes	<u>43,207</u>	<u>2,298</u>	<u>460</u>	<u>45,965</u>
Total Personnel Expenses	<u>660,128</u>	<u>35,113</u>	<u>7,023</u>	<u>702,264</u>
Other Expenses:				
Shelter expense	51,234			51,234
Occupancy	24,805	1,319	264	26,388
Occupancy Echo			9,768	9,768
Direct client assistance	20,837			20,837
Telephone	8,497	452	90	9,039
Equipment rental and maintenance	12,457	663	132	13,252
Travel	5,507	293	59	5,859
Printing	2,475	132	26	2,633
Fund raising expense			52,621	52,621
Postage	2,412	128	26	2,566
Advertising	75	4	1	80
Professional fees	589	14,146		14,735
Program expenses	15,019			15,019
Administrative Fees		11,994		11,994
Training	4,228	270		4,498
Supplies - office	4,954	263	53	5,270
Memberships and meetings	1,065	57	11	1,133
Total Other Expenses	<u>154,154</u>	<u>29,721</u>	<u>63,051</u>	<u>246,926</u>
Total Expenses before Depreciation and Inkind	814,282	64,834	70,074	949,190
Depreciation	103,752	5,518	1,104	110,374
Inkind goods and services	<u>9,552</u>	<u>60</u>	<u>243,661</u>	<u>253,273</u>
Total Expenses	<u>\$ 927,586</u>	<u>\$ 70,412</u>	<u>\$ 314,839</u>	<u>\$ 1,312,837</u>

The accompanying notes are an integral part  
of these financial statements.



WOMEN'S RESOURCES OF MONROE COUNTY, INC.

STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

Increase (Decrease) in Cash and Cash Equivalents

	<u>2017</u>	<u>2016</u>
Cash Flows from Operating Activities:		
Increase in Net Assets	\$ <u>189,169</u>	\$ <u>218,166</u>
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	101,575	110,374
Increase in grants and contracts receivable	(87,558)	(43,086)
Decrease in accounts payable	(1,115)	(7,521)
Increase (decrease) in accrued expenses	(2,100)	5,585
Decrease in deferred income		(60,000)
Increase in pledge receivable	(625)	
Total Adjustments	<u>10,177</u>	<u>5,352</u>
Net Cash Provided by Operating Activities	<u>199,346</u>	<u>223,518</u>
Cash Flows from Investing Activities:		
Purchase of equipment and improvements	<u>(40,855)</u>	<u>(4,954)</u>
Net Cash Used in Investing Activities	<u>(40,855)</u>	<u>(4,954)</u>
Net Increase in Cash and Cash Equivalents	158,491	218,564
Cash and Cash Equivalents, beginning of year	<u>565,884</u>	<u>347,320</u>
Cash and Cash Equivalents, end of year	\$ <u>724,375</u>	\$ <u>565,884</u>
Supplemental Disclosure of Cash Flow Information:		
Inkind Donations	\$ 201,433	\$ 253,273

The accompanying notes are an integral part  
of these financial statements.

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

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NOTE 1: NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities. Women's Resources of Monroe Country, Inc. (the Organization) is a nonprofit corporation organized for the purpose of ending domestic and sexual violence in the community. The Organization works toward their mission through the provision of emergency shelter, supportive counseling, 24 hour hotline services, prevention, educational programs and legal advocacy. The Organization is supported through federal, state, and local public funds and private donations and grants.

Property and Equipment. Property and equipment purchased is recorded at cost. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support, 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 support. Property and equipment is depreciated using the straight-line method over their estimated useful lives. Building improvements are amortized over their estimated useful lives.

Property and equipment acquired by the Organization is considered to be owned by the Organization. However, various funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of the assets.

Estimates. The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Advertising. The Organization expenses all advertising costs as incurred.

(continued)

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS - continued  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

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NOTE 1: NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued:

Basis of Presentation. The accompanying financial statements have been prepared on the accrual basis of accounting. Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Unrestricted Net Assets - Contributions that are not subject to donor-imposed stipulations are reported as Unrestricted Net Assets.

Temporarily Restricted Net Assets - Contributions subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or passage of time are reported as temporarily restricted net assets. When a restriction is met, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. When the restriction is met in the same period the support is received, it is reported in unrestricted net assets.

Permanently Restricted Net Assets - Contributions subject to donor-imposed stipulations that they be maintained permanently by the Organization are reported as Permanently Restricted Net Assets. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes. There were no permanently restricted net assets in 2017 or 2016.

Contributions. Contributions, including unconditional promises to give, are recorded when made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give due in the next year would be recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are to be received.

(continued)

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS - continued  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

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NOTE 1: NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued:

Contributed Services. Contributed services reflected in the financial statements are at the fair value of the services received. The contributions of services are recognized if the services received (a) create or enhance non financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services. The Organization receives more than 3,000 volunteer hours per year.

Cash and Cash Equivalents. The Organization considers all monies in banks and highly liquid investments with maturities of three months or less when purchased or donated to be cash equivalents. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Functional Expenses. Specifically identified expenses are charged directly to program, management and general, or fund-raising categories based on specific identification where possible. Other costs are allocated among the programs and supporting services.

Income Taxes. The Organization is a not-for-profit as described in Section 501(c)(3) of the Internal Revenue Code and therefore no provision for Federal income taxes has been made in the accompanying financial statements. The Organization has also been classified as an entity that is not a private foundation within the meaning of section 509 (a) of the Internal Revenue Code. The Forms 990, Return of Organization Exempt from Income Tax, for the years after 2013 are subject to examination by the IRS, generally for three years after they were filed.

Subsequent Events. Subsequent events have been evaluated through November 10, 2017 which is the date the financial statements were available to be issued.

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WOMEN'S RESOURCES OF MONROE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS - continued  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

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NOTE 2: PROPERTY AND, EQUIPMENT:

Property and equipment consist of the following:

	<u>2017</u>	<u>2016</u>
Land	\$ 125,000	\$ 125,000
Buildings	2,877,152	2,966,728
Equipment	137,600	187,082
Furniture and Fixtures	172,923	179,902
	<u>3,312,675</u>	<u>3,458,712</u>
Less: Accumulated Depreciation	944,796	1,030,113
	\$ <u>2,367,879</u>	\$ <u>2,428,599</u>
Depreciation Expense	\$ <u>101,575</u>	\$ <u>110,374</u>

NOTE 3: IN-KIND DONATIONS:

The Organization has received donated goods for the years ended June 30, 2017 and 2016, totaling \$201,433 and \$253,273.

These amounts are represented by donations of the following:

	<u>2017</u>	<u>2016</u>
Office	\$ 4,679	\$
Programs supplies	10,076	11,557
Fund raising goods	186,678	241,716
	\$ <u>201,433</u>	\$ <u>253,273</u>

NOTE 4: OCCUPANCY AND SHELTER EXPENSES:

Occupancy expenses include the following:

	<u>2017</u>	<u>2016</u>
Insurance	\$ 6,818	\$ 6,722
Utilities	12,379	11,295
Repairs and Maintenance	13,797	8,371
Rent	5,000	
	\$ <u>37,994</u>	\$ <u>26,388</u>

(continued)

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS - continued  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

NOTE 4: OCCUPANCY AND SHELTER EXPENSES - continued:

Shelter expenses include the following:

	<u>2017</u>	<u>2016</u>
Supplies	\$ 529	\$ 675
Food	7,528	8,183
Utilities	13,698	13,189
Maintenance	17,022	15,110
Insurance	12,659	11,929
Alarm monitoring	<u>2,654</u>	<u>2,148</u>
	\$ <u>54,090</u>	\$ <u>51,234</u>

NOTE 5: TAX-DEFERRED SIMPLE IRA PLAN:

The Organization has a tax-deferred Simple IRA Plan. Women's Resources offers as a benefit to all staff who have:

1. Worked for Women's Resources for two (2) full calendar years, and
2. Earned \$5,000, or more in each of these prior years, and
3. Can be reasonably expected to earn \$5,000, or more, in the current calendar year.

The organization matches the employee's contribution up to 3% of the employee's compensation for the calendar year.

All deductions will be made pre-tax. All policies and procedures are governed by the IRS regulations and may be modified to stay in compliance with current regulations.

The pension expense for the years ended June 30, 2017 and 2016 was \$5,397 and \$5,247, respectively.

NOTE 6: LINE OF CREDIT:

The Organization has available a \$95,000 unsecured line of credit with a variable interest rate calculated at prime plus 1%. There was no outstanding balance at June 30, 2017 or 2016. The line of credit expired June 2017 and was renewed.

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WOMEN'S RESOURCES OF MONROE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS - continued  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

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NOTE 7: CONCENTRATION OF CREDIT RISK:

The Organization maintains its cash and cash equivalents primarily in banks. Cash accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash balances exceeded the limits at June 30, 2017 by \$214,071 and June 30, 2016 by \$118,500.

The Organization is significantly funded by government grants. If these grants were discontinued, the Organization's ability to operate may be curtailed.

NOTE 8: FUNDING SOURCE INFORMATION:

The Organization spent the following amounts on domestic violence and sexual assault programs excluding in-kind expenses and depreciation:

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Domestic programs	\$ 618,071	\$ 602,569
Sexual assault programs	<u>217,160</u>	<u>211,713</u>
Total	\$ <u>835,231</u>	\$ <u>814,282</u>

The matching requirements of the PCAR contract were met in the years ended June 30, 2017 and 2016. All interest earned from program funds was spent on program expenditures.

NOTE 9: BOARD DESIGNATED NET ASSETS:

The Board of Directors has designated funds to be used for client legal fees. The total at June 30, 2017 and 2016 was \$27,593 and \$22,967.

NOTE 10: TEMPORARILY RESTRICTED NET ASSETS:

Restricted net assets balance of \$757 represents the remaining balance of grant in support of client transportation costs.

(continued)

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2017

<u>Federal Grantor Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Department of Health and Human Services: Pass-Through Program From: Department of Public Welfare: PCADV:			
Social Services Block Grant/Title XX	93.667	5245	\$ 37,304
Family Violence & Prevention Services	93.671	5245	46,184
PCAR:			
Social Services Block Grant/Title XX	93.667	5445	14,745
Preventative Health and Health Services Block Grant	93.758	5445	2,568
Rape Prevention and Education	93.136	5445	10,490
Sexual Assault Services Program	16.017	5445	4,735
Department of Justice: Pass-Through Program From: Pennsylvania Commission on Crime and Delinquency: Victims of Crime Act	16.575	2014/2013-VF-05-24377	<u>287,428</u>
Total Expenditures of Federal Awards			\$ <u>403,454</u>



WOMEN'S RESOURCES OF MONROE COUNTY, INC.

PCADV 5245  
 SCHEDULES OF BUDGETED, REPORTED, AND ALLOWABLE COSTS  
 FOR THE YEAR ENDED JUNE 30, 2017

			<u>Allowable Costs Per Audit</u>		
	<u>Approved</u>	<u>Reported</u>	<u>Total</u>	<u>Over (Under)</u>	<u>Questioned</u>
	<u>Budget</u>	<u>Costs</u>		<u>Budget</u>	<u>Costs</u>
GENERAL FUND/ACT 44					
Budget Categories:					
Personnel:					
Salaries	\$ 146,728	\$ 146,728			
Fringe Benefits	<u>40,057</u>	<u>40,057</u>			
	186,785	186,785			
Operations:					
Maintenance	2,500	2,500			
Professional Fees/ Contracted Services	603	603			
Communications	3,977	3,977			
Utilities	7,063	7,063			
Travel	79	79			
Insurance	0	0			
Supplies	0	0			
Membership	158	158			
Postage	625	625			
Printing					
Equipment maintenance	995	995			
Library	<u>372</u>	<u>372</u>			
Totals	\$ <u>203,157</u>	\$ <u>203,157</u>			
MARRIAGE LICENSE FEES/ ACT 222					
Budget Categories:					
Salaries	\$ 0	\$ 0			
Fringe benefits	<u>0</u>	<u>0</u>			
	0	0			
Operations:					
Maintenance	1,205	1,205			
Communications	0	0			
Professional fees	3,870	3,870			
Food	430	430			
Equipment maintenance	1,416	1,416			
Advertising	<u>376</u>	<u>376</u>			
Totals	\$ <u>7,297</u>	\$ <u>7,297</u>			

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

PCADV 5245

SCHEDULES OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - continued  
FOR THE YEAR ENDED JUNE 30, 2017

	Approved <u>Budget</u>	Reported <u>Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	Over (Under) <u>Budget</u>	Questioned <u>Costs</u>
SOCIAL SERVICE BLOCK GRANT (TITLE XX)					
Budget Categories:					
Personnel:					
Salaries	\$ 10,573	\$ 10,573			
Fringe benefits	2,874	2,874			
Equipment maintenance	1,991	1,991			
Food	858	858			
	<u>16,296</u>	<u>16,296</u>			
Operations:					
Utilities	0	0			
Supplies	2,000	2,000			
Insurance	5,700	5,700			
Library	828	828			
Memberships	262	262			
Printing	962	962			
Professional fees	5,234	5,234			
Safe homes	400	400			
Staff Development	1,375	1,375			
Travel	3,042	3,042			
Maintenance	<u>1,205</u>	<u>1,205</u>			
Totals	\$ <u>37,304</u>	\$ <u>37,304</u>			
FAMILY VIOLENCE PREVENTION & SERVICES (FVPS)					
Budget Categories:					
Personnel:					
Salaries	\$ 36,472	\$ 36,472			
Fringe benefits	9,712	9,712			
Safe Homes	0	0			
Travel	<u>0</u>	<u>0</u>			
	\$ <u>46,184</u>	\$ <u>46,184</u>			

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

PCADV 5245

SCHEDULES OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - continued  
FOR THE YEAR ENDED JUNE 30, 2017

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	Approved <u>Budget</u>	Reported <u>Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	Over (Under) <u>Budget</u>	Questioned <u>Costs</u>
SOCIAL SERVICES BLOCK GRANT (RELOCATION)					
Budget Categories:					
Operations:					
Relocation costs	\$ <u>7,202</u>	\$ <u>7,202</u>			

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

PCADV 5245  
 COMBINED SCHEDULE OF BUDGETED, REPORTED, AND  
 ALLOWABLE COSTS WITH FUNDING RECONCILIATION  
 FOR THE YEAR ENDED JUNE 30, 2017

	Approved <u>Budget</u>	Reported <u>Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	Over (Under) <u>Budget</u>	Questioned <u>Costs</u>
Budget Categories:					
General Fund/Act 44					
Personnel	\$ 186,785	\$ 186,785			
Operations	16,372	16,372			
Marriage License Fees/Act 222					
Personnel	0	0			
Operations	7,297	7,297			
Act 66					
Social Service Block Grant (Title XX)					
Personnel	13,447	13,447			
Operation	23,857	23,857			
(Relocations)					
Operations	7,202	7,202			
Family Violence Prevention & Services (FVPS)					
Personnel	46,184	46,184			
Operations	0	0			
Totals	\$ <u>301,144</u>	\$ <u>301,144</u>			

Funding Reconciliation:

Approved contract received as of June 30, 2016	\$ 292,992
Approved contract receivable at June 30, 2016	_____
Total Contract	\$ <u>292,992</u>

Allowable Costs		
Allowable costs	\$ 292,992	\$ 292,992
Total Costs	<u>292,992</u>	<u>292,992</u>
Due to (from) PCADV	\$ <u>-0-</u>	\$ <u>-0-</u>

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

PCAR 5445

SCHEDULES OF BUDGETED, REPORTED, AND ALLOWABLE COSTS  
FOR THE YEAR ENDED JUNE 30, 2017

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			<u>Allowable Costs Per Audit</u>		
	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
GENERAL FUND/ACT 44					
Budget Categories:					
Personnel:					
Salaries	\$ 87,291	\$ 87,291			
Operations	<u>2,400</u>	<u>2,400</u>			
	\$ <u>89,691</u>	\$ <u>89,691</u>			
SOCIAL SERVICES BLOCK GRANT (TITLE XX)					
Budget Categories:					
Personnel:					
Salaries	\$ <u>14,745</u>	\$ <u>14,745</u>			

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

PCAR 5445

SCHEDULES OF BUDGETED, REPORTED, AND ALLOWABLE COSTS - continued  
FOR THE YEAR ENDED JUNE 30, 2017

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	<u>Allowable Costs Per Audit</u>				
	<u>Approved</u> <u>Budget</u>	<u>Reported</u> <u>Costs</u>	<u>Total</u>	<u>Over (Under)</u> <u>Budget</u>	<u>Questioned</u> <u>Costs</u>
PREVENTATIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)/CRIME BILL					
Budget Categories:					
Personnel:					
Salaries	\$ <u>2,568</u>	\$ <u>2,568</u>			
RAPE PREVENTION AND EDUCATION					
Budget Categories:					
Personnel:					
Salaries	\$ <u>10,490</u>	\$ <u>10,490</u>			
SEXUAL ASSAULT SERVICE PROGRAM					
Budget Categories:					
Personnel:					
Salaries	\$ <u>4,735</u>	\$ <u>4,735</u>			
NFL					
Budget Categories:					
Salaries	\$ <u>-0-</u>	\$ <u>-0-</u>			

WOMEN'S RESOURCES OF MONROE COUNTY, INC.

PCAR 5445

COMBINED SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS  
WITH FUNDING RECONCILIATION  
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Allowable Costs Per Audit</u>				
	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budget Categories:					
General Fund/Act 44					
Personnel	\$ 89,691	\$ 89,691			
Social Service Block Grant (Title XX)					
Personnel	14,745	14,745			
Preventative Health and Health Services Block Grant (PHHSGB)/Crime Bill					
Personnel	2,568	2,568			
Rape Prevention and Education					
Personnel	10,490	10,490			
Sexual Assault Services Program					
Personnel	4,735	4,735			
NFL					
Personnel	<u>0</u>	<u>0</u>			
Totals	\$ <u>122,229</u>	\$ <u>122,229</u>			
Funding Reconciliation:					
Approved contract received as of June 30, 2016			\$ 122,229		
Approved contract receivable at June 30, 2015			<u>          </u>		
Total Contract			\$ <u>122,229</u>		
Allowable Costs					
Allowable costs	\$ 122,229				
Total Costs	<u>122,229</u>				
Due to (from) PCAR	\$ <u>-0-</u>				