

**SHENANDOAH WOMEN'S CENTER, INC.**

**FINANCIAL STATEMENTS**

For the Years Ended June 30, 2016 and 2015

DHHR - Finance  
JUN 14 2018  
Date Received

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**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

To the Board of Directors  
Shenandoah Women's Center, Inc.

**Report on the Financial Statements**

We have audited the accompanying financial statements of Shenandoah Women's Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, 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 audit. We conducted our audit 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. 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.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Shenandoah Women's Center, Inc. as of June 30, 2016 and 2015, 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***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The

accompanying schedules of federal awards and state grant receipts and expenditures 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2016, on our consideration of Shenandoah Women's Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shenandoah Women's Center, Inc.'s internal control over financial reporting and compliance.

*Decker & Company PLLC*

December 1, 2016

DHHR - Finance

JUN 14 2018

Date Received

Shenandoah Women's Center, Inc.  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2016 and 2015

<b>ASSETS</b>			
		<u>2016</u>	<u>2015</u>
<b>Current Assets</b>			
Cash	\$	164,166	\$ 177,472
Grants receivable		54,652	66,233
Golf tournament receivable		-	2,375
Prepaid expenses		<u>2,187</u>	<u>1,190</u>
<b>Total current assets</b>		<u>221,005</u>	<u>247,270</u>
Property and equipment, net		<u>93,702</u>	<u>102,355</u>
<b>Total assets</b>	<b>\$</b>	<b><u>314,707</u></b>	<b>\$ <u>349,625</u></b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Current maturities of notes payable	\$	4,663	\$ 66,846
Accounts payable		10,116	6,127
Accrued wages		15,122	14,920
Accrued payroll taxes		3,292	6,324
Accrued compensated absences		<u>5,329</u>	<u>6,194</u>
<b>Total current liabilities</b>		<u>38,522</u>	<u>100,411</u>
<b>Long-term Liabilities</b>			
Notes payable (net of current portion)		<u>53,829</u>	<u>-</u>
<b>Total liabilities</b>		<u>92,351</u>	<u>100,411</u>
<b>NET ASSETS</b>			
Unrestricted		217,860	248,179
Temporarily restricted		<u>4,496</u>	<u>1,035</u>
<b>Total net assets</b>		<u>222,356</u>	<u>249,214</u>
<b>Total liabilities and net assets</b>	<b>\$</b>	<b><u>314,707</u></b>	<b>\$ <u>349,625</u></b>

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

Shenandoah Women's Center, Inc.  
**STATEMENTS OF ACTIVITIES**  
For the year ended June 30, 2016

	Unrestricted	Temporarily Restricted	Total
<b>REVENUES AND SUPPORT</b>			
Federal financial assistance	\$ 241,125	\$ -	\$ 241,125
State financial assistance	236,884	-	236,884
Federated agencies	19,815	-	19,815
Donations - individual and corporate	30,634	3,461	34,095
In-Kind Donations	66,011	-	66,011
Bequests	3,600	-	3,600
Special events (net of \$10,823 direct expenses)	14,600	-	14,600
Other income	8,111	-	8,111
Net assets released from restriction:			
Satisfaction of purpose restriction	-	-	-
<b>Total revenues and support</b>	<b>620,780</b>	<b>3,461</b>	<b>624,241</b>
<b>EXPENSES</b>			
<b>Program services</b>			
Protective Services for Adults and Children - Domestic Violence Services	373,193	-	373,193
Foundation for Rape and Information Services	40,232	-	40,232
Sexual Assault Service Program (SASP)	24,744	-	24,744
Violence Against Women	22,624	-	22,624
LAV	5,796	-	5,796
CDBG	4,089	-	4,089
Victims of Crime Assistance	93,610	-	93,610
<b>Total program services</b>	<b>564,288</b>	<b>-</b>	<b>564,288</b>
<b>Supporting services</b>			
Management and general	62,291	-	62,291
Fundraising	24,520	-	24,520
<b>Total supporting services</b>	<b>86,811</b>	<b>-</b>	<b>86,811</b>
<b>Total expenses</b>	<b>651,099</b>	<b>-</b>	<b>651,099</b>
<b>Change in net assets</b>	<b>(30,319)</b>	<b>3,461</b>	<b>(26,858)</b>
<b>Net assets, beginning of year</b>	<b>248,179</b>	<b>1,035</b>	<b>249,214</b>
<b>Net assets, end of year</b>	<b>\$ 217,860</b>	<b>\$ 4,496</b>	<b>\$ 222,356</b>

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

Shenandoah Women's Center, Inc.  
**STATEMENTS OF ACTIVITIES**  
For the year ended June 30, 2015

	Unrestricted	Temporarily Restricted	Total
<b>REVENUES AND SUPPORT</b>			
Federal financial assistance	\$ 214,700	\$ -	\$ 214,700
State financial assistance	224,900	-	224,900
Federated agencies	22,336	-	22,336
Donations - individual and corporate	30,544	-	30,544
In-Kind Donations	15,000	-	15,000
Bequests	2,500	-	2,500
Special events (net of \$9,845 direct expenses)	13,185	-	13,185
Other income	4,460	-	4,460
Net assets released from restriction:			
Satisfaction of purpose restriction	-	-	-
<b>Total revenues and support</b>	<b>527,625</b>	<b>-</b>	<b>527,625</b>
<b>EXPENSES</b>			
<b>Program services</b>			
Protective Services for Adults and Children - Domestic Violence Services	297,222	-	297,222
Foundation for Rape and Information Services	38,031	-	38,031
Arrest	26,323	-	26,323
Violence Against Women	25,046	-	25,046
LAV	4,544	-	4,544
JAG	1,265	-	1,265
Victims of Crime Assistance	50,339	-	50,339
<b>Total program services</b>	<b>442,770</b>	<b>-</b>	<b>442,770</b>
<b>Supporting services</b>			
Management and general	57,013	-	57,013
Fundraising	21,950	-	21,950
<b>Total supporting services</b>	<b>78,963</b>	<b>-</b>	<b>78,963</b>
<b>Total expenses</b>	<b>521,733</b>	<b>-</b>	<b>521,733</b>
<b>Change in net assets</b>	<b>5,892</b>	<b>-</b>	<b>5,892</b>
<b>Net assets, beginning of year</b>	<b>242,287</b>	<b>1,035</b>	<b>243,322</b>
<b>Net assets, end of year</b>	<b>\$ 248,179</b>	<b>\$ 1,035</b>	<b>\$ 249,214</b>

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

**Shenandoah Women's Center, Inc.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
For the year ended June 30, 2018

	Protective Services for Adults and Children - Domestic Violence Services	Foundation for Rape and Information Services	FRIS Sexual Assault Service Prog.	Violence Against Women	LAV	CDBG	Victims of Crime Assistance	Total Program Services	Management and General	Fundraising	Total
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,003	\$ -	\$ 3,003
Audit and accounting	6,413	-	-	-	-	-	-	6,413	337	-	6,750
Bank Fees	-	-	-	-	-	-	-	-	648	-	648
Client expense/ allowances	8,248	-	-	-	-	-	-	8,248	-	-	8,248
Conferences and training	11,675	-	-	-	-	-	-	11,675	-	-	11,675
Contracted services	1,580	-	-	-	-	-	-	1,580	-	-	1,580
Depreciation	9,314	-	-	-	-	-	-	9,314	1,035	-	10,349
Donations-In Kind Items	68,011	-	-	-	-	-	-	68,011	-	-	68,011
Dues	595	-	-	-	-	-	-	595	188	-	783
Employee benefits	16,561	3,963	2,461	2,253	584	417	8,219	35,458	4,172	2,085	41,715
Equipment rents and maintenance	5,698	-	-	-	-	-	-	5,698	300	-	5,998
Food	13,780	-	-	-	-	-	-	13,780	-	-	13,780
Insurance	7,002	-	-	-	-	-	-	7,002	369	-	7,371
Interest	2,044	-	-	-	-	-	-	2,044	227	-	2,271
Miscellaneous	-	-	-	-	-	-	-	-	1,566	-	1,566
Occupancy	29,718	-	-	-	-	-	-	29,718	1,564	-	31,282
Operating supplies	13,171	-	-	-	-	-	-	13,171	1,549	775	15,495
Postage	255	-	-	-	-	-	-	255	508	254	1,017
Printing and publications	240	-	-	-	-	-	-	240	480	240	960
Salaries and wages	153,579	38,269	22,283	20,371	5,212	3,672	84,391	325,777	38,327	19,164	383,268
Security	4,932	-	-	-	-	-	-	4,932	-	-	4,932
Telephone and communications	10,010	-	-	-	-	-	-	10,010	6,008	2,002	20,020
Travel	12,367	-	-	-	-	-	-	12,367	-	-	12,367
<b>Total</b>	<b>\$ 373,193</b>	<b>\$ 40,232</b>	<b>\$ 24,744</b>	<b>\$ 22,624</b>	<b>\$ 5,796</b>	<b>\$ 4,089</b>	<b>\$ 93,610</b>	<b>\$ 564,288</b>	<b>\$ 62,291</b>	<b>\$ 24,520</b>	<b>\$ 651,099</b>

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



**Shenandoah Women's Center, Inc.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
For the year ended June 30, 2015

	Protective Services for Adults and Children - Domestic Violence Services	Foundation for Rape and Information Services	Arrest	Violence Against Women	LAV	JAG	Victims of Crime Assistance	Total Program Services	Management and General	Fundraising	Total
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,870	\$ -	\$ 2,870
Audit and accounting	6,413	-	-	-	-	-	-	6,413	337	-	6,750
Bank Fees	-	-	-	-	-	-	-	-	1,385	-	1,385
Client expense/ allowances	4,885	-	-	-	-	-	-	4,885	-	-	4,885
Conferences and training	8,399	-	-	-	-	-	-	8,399	-	-	8,399
Contracted services	3,203	-	-	-	-	-	-	3,203	-	-	3,203
Depreciation	10,635	-	-	-	-	-	-	10,635	1,182	-	11,817
Donations-in Kind Items	15,000	-	-	-	-	-	-	15,000	-	-	15,000
Dues	967	-	-	-	-	-	-	967	322	-	1,289
Employee benefits	16,455	4,077	2,831	2,680	491	151	5,398	32,083	3,775	1,888	37,746
Equipment rents and maintenance	6,427	-	-	-	-	-	-	6,427	338	-	6,765
Food	9,997	-	-	-	-	-	-	9,997	-	-	9,997
Insurance	7,338	-	-	-	-	-	-	7,338	386	-	7,724
Interest	3,206	-	-	-	-	-	-	3,206	356	-	3,562
Miscellaneous	-	-	-	-	-	-	-	-	643	-	643
Occupancy	30,313	-	-	-	-	-	-	30,313	1,595	-	31,908
Operating supplies	11,490	-	-	-	-	-	-	11,490	2,881	1,431	15,782
Postage	225	-	-	-	-	-	-	225	452	228	903
Printing and publications	748	-	-	-	-	-	-	748	1,491	748	2,983
Salaries and wages	138,829	33,954	23,492	22,366	4,053	1,114	44,941	268,749	31,618	15,809	316,176
Security	3,671	-	-	-	-	-	-	3,671	-	-	3,671
Telephone and communications	9,252	-	-	-	-	-	-	9,252	7,402	1,850	18,504
Travel	9,771	-	-	-	-	-	-	9,771	-	-	9,771
<b>Total</b>	<b>\$ 297,222</b>	<b>\$ 38,031</b>	<b>\$ 26,323</b>	<b>\$ 25,046</b>	<b>\$ 4,544</b>	<b>\$ 1,265</b>	<b>\$ 50,339</b>	<b>\$ 442,770</b>	<b>\$ 57,013</b>	<b>\$ 21,950</b>	<b>\$ 521,733</b>

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

Shenandoah Women's Center, Inc.  
**STATEMENTS OF CASH FLOWS**  
For the years ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (26,858)	\$ 5,892
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	10,349	11,817
(Increase) decrease in grants receivable	11,585	(45,320)
Decrease in other receivable	2,375	275
(Increase) decrease in prepaid expenses	(999)	2,811
Increase in accounts payable and accrued expenses	956	11,110
(Decrease) in accrued compensated absences	<u>(665)</u>	<u>(6,358)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>(3,257)</u>	<u>(19,773)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Property and equipment additions	<u>(1,695)</u>	<u>(6,065)</u>
<b>Net cash used in investing activities</b>	<u>(1,695)</u>	<u>(6,065)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principal payments on notes payable	<u>(8,354)</u>	<u>(8,392)</u>
<b>Net cash used in financing activities</b>	<u>(8,354)</u>	<u>(8,392)</u>
<b>(Decrease) in cash and cash equivalents</b>	<u>(13,306)</u>	<u>(34,230)</u>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>177,472</u>	<u>211,702</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 164,166</u>	<u>\$ 177,472</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Interest paid	<u>\$ 2,271</u>	<u>\$ 3,562</u>

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

Shenandoah Women's Center, Inc.  
NOTES TO FINANCIAL STATEMENTS (continued)  
June 30, 2016 and 2015

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Nature of Activities**

Shenandoah Women's Center, Inc. is a non-stock, non-profit corporation organized under the laws of the State of West Virginia and has been operating since 1977. The purpose of the Organization is to provide various services to victims and survivors of domestic violence, sexual assault, incest, and childhood abuse and to enhance their safety, offer support, and promote empowerment.

The Organization relies on federal and state financial assistance to provide for its continuing operations.

**Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**Basis of Presentation**

Financial statement presentation follows the requirements of the Not-for-Profit Presentation of Financial Statements Topic of the FASB Accounting Standards Codification. Under the Standards, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no permanently restricted net assets at June 30, 2016 and 2015.

**Revenue Recognition**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

**Contributed Services**

The Organization receives a substantial amount of services donated by its volunteers in carrying out the Organization's mission. No amounts have been reflected in the financial statements for those services since they do not meet the criteria for recognition under the Not-for-Profit Entities Revenue Recognition Topic of the FASB Accounting Standards Codification.

**Grants**

Grants received by the Organization to provide for operations represent exchange transactions whereby the Organization must provide services as outlined in the related grant agreements. As such, these grants are not considered contributions and are not subject to the provisions of the Not-for-Profit Entities Revenue Recognition Topic of the FASB Accounting Standards Codification.

**Cash and Cash Equivalents**

For purposes of the Statements of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Shenandoah Women's Center, Inc.  
NOTES TO FINANCIAL STATEMENTS (continued)  
June 30, 2016 and 2015

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Grants Receivable**

Grants receivable are stated at the amount management expects to collect based on requisitions submitted to grantor agencies. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from grants. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable grants receivable. The allowance for doubtful accounts at June 30, 2016 and 2015, was \$0.

**Property and Equipment**

Property and equipment is carried at cost or, if donated, at the approximate fair market value at the date of donation. All property and equipment is depreciated using the straight-line method over the estimated useful lives of the assets. The Organization's policy is to capitalize all property and equipment costs in excess of \$500.

When material in amount, interest related to construction projects is capitalized as a cost of the project.

**Estimates**

In preparing financial statements in conformity with U.S. generally accepted accounting principles, management must make estimates based on future events that effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates.

**Income Tax Status**

The Shenandoah Women's Center, Inc. is a not-for-profit organization and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) and files its information returns in the United States federal jurisdiction. These information returns for the years ended June 30, 2013, 2014, and 2015 are generally subject to examination for three years after they were filed.

**CASH**

All of the Organization's cash accounts are FDIC insured. Cash balances in excess of FDIC insurance limits, if any, are uncollateralized. Management considers this to be a normal business risk.

**PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30:

	<u>2016</u>	<u>2015</u>
Land	\$ 11,775	\$ 11,775
Buildings and improvements	363,995	363,995
Equipment, furniture and fixtures	156,250	154,554
Accumulated depreciation	<u>(438,318)</u>	<u>(427,969)</u>
Net property and equipment	\$ <u>93,702</u>	\$ <u>102,355</u>

Shenandoah Women's Center, Inc.  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
 June 30, 2016 and 2015

**NOTES PAYABLE**

Notes payable consisted of the following at June 30:

	<u>2016</u>	<u>2015</u>
City of Martinsburg, Martinsburg, West Virginia; term note dated August 4, 1981 in the original amount of \$117,200; 1.0% interest rate; payable in monthly installments of \$331, including principal and interest; secured by deed of trust on the Organization's shelter, paid in full as of June 30, 2016.	\$ -	\$ 3,948
BB&T, Martinsburg, West Virginia; term note dated September 24, 1997 in the original amount of \$60,000; this loan was refinanced May 25, 2011 in the amount of \$78,600 and refinanced May 18, 2016 in the amount of \$59,274; interest rate of 4.24%; payable in 59 monthly installments of \$609, including principal and interest with the balance due by May 25, 2021, secured by a deed of trust on the Organization's office	<u>58,492</u>	<u>62,898</u>
Total	58,492	66,846
Less current portion	<u>(4,663)</u>	<u>(66,846)</u>
Non current portion	\$ <u>53,829</u>	\$ <u>-</u>

Maturities of the note payable are as follows:  
 For the year ended June 30:

2017	\$ 4,663
2018	5,138
2019	5,360
2020	5,592
2021	<u>37,739</u>
Total	\$ <u>58,492</u>

**LINE OF CREDIT**

The Organization has a \$25,000 line of credit agreement with a local bank. The agreement calls for an variable interest rate at 0.750% points above index and matures in May 2017. The balance outstanding at June 30, 2016 and 2015, was \$0.

**OPERATING LEASES**

The Organization has entered into multi-year leases for copier machines which expire in February 2017. The leases are accounted for as operating leases \$5,393 and \$5,393 has been expensed for the years ended June 30, 2016 and 2015, respectively. Future minimum annual lease payments will be as follows: for the year ending June 30, 2017, the amount will be \$2,520.

On March 22, 2015, the Organization entered into a lease agreement for office space in Berkeley Springs, West Virginia. Rent is \$400 per month. The Organization is currently leasing on a month to month basis. The rental expense for the years ended June 30, 2016 and 2015 were \$4,800 and \$400, respectively.

Shenandoah Women's Center, Inc.  
NOTES TO FINANCIAL STATEMENTS (continued)  
June 30, 2016 and 2015

**CONCENTRATION**

The Organization receives approximately 50 percent of its total support and revenues from various grants from or through the West Virginia Department of Health and Human Resources.

**FUNCTIONAL ALLOCATION OF EXPENSES**

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

**TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following purposes at June 30:

	<u>2016</u>	<u>2015</u>
New baby cribs	\$ 250	\$ 250
Yogi Fund	325	325
Playground Equipment	460	460
New Mattress Fund	309	-
Shelter Night Fund	<u>3,152</u>	<u>-</u>
Total Temporarily Restricted Net Assets	<u>\$ 4,496</u>	<u>\$ 1,035</u>

**IN-KIND DONATIONS**

The Organization tracks the amount of In-Kind donations it receives for the year. The In-Kind donations are mainly comprised of items such as: food, clothing, furniture, household products, toiletries, and other small items that would be consumed or distributed in a short period of time. Accordingly, there is an offsetting expense for In-Kind donations equal to the amount of revenue recorded in the fiscal year as it has been determined that the economic life is less than one year. The amount recognized as revenue and recorded as expense was \$66,011 and \$15,000 for the years June 30, 2016 and 2015, respectively.

**SUBSEQUENT EVENTS**

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 1, 2016, the date the financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

Shenandoah Women's Center, Inc.  
**SCHEDULES OF EXPENDITURES AND FEDERAL AWARDS (continued)**  
For the year ended June 30, 2015

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number or LRO ID Number</u>	<u>Federal Expenditures</u>
Department of Justice/WV Division of Criminal Justice Services Stop Violence Against Women	16.589	\$ 21,280
Department of Justice/WV Division of Criminal Justice Services Victims of Crime Assistance	16.575	94,980
Department of Health and Human Services/Foundation for Rape and Information Services Preventive Health Block Grant	93.136	27,229
Department of Health and Human Services/WV Department of Health and Human Resources Family Violence Prevention	93.671	65,412
FEMA/Emergency Food and Shelter National Board Program Grant	895600-007	1,250
Department of Health and Human Services/Foundation for Rape and Information Services Campus Sexual Assault Prog.	16.525	1,500
Department of Housing and Urban Development Community Development Block Grant	14.218	5,000
Department of Health and Human Services/Foundation for Rape and Information Services Sexual Assault Service Program	16.017	20,848
Department of Justice/WV Coalition Against Domestic Violence Legal Assistance for Victims	16.524	<u>3,626</u>
<b>Total</b>		<b>\$ <u>241,125</u></b>

The accompanying notes are an integral part of this statement.



Shenandoah Women's Center, Inc.  
**SCHEDULES OF EXPENDITURES AND FEDERAL AWARDS (continued)**  
For the year ended June 30, 2015

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Justice/WV Division of Criminal Justice Services Stop Violence Against Women	16.589	\$ 17,715
Department of Justice/WV Division of Criminal Justice Services Victims of Crime Assistance	16.575	58,194
Department of Health and Human Services/Foundation for Rape and Information Services Preventive Health Block Grant	93.136	34,743
Department of Health and Human Services/WV Department of Health and Human Resources Family Violence Prevention	93.671	65,187
FEMA/Emergency Food and Shelter National Board Program Grant	895600-007	625
Department of Health and Human Services/Foundation for Rape and Information Services Sexual Assault Program/Arrest	16.590	11,022
Department of Housing and Urban Development Community Development Block Grant	14.218	5,000
Department of Health and Human Services/Foundation for Rape and Information Services Sexual Assault Service Program	16.017	19,458
Department of Justice/WV Coalition Against Domestic Violence Legal Assistance for Victims	16.524	<u>2,756</u>
<b>Total</b>		<b>\$ <u>214,700</u></b>

The accompanying notes are an integral part of this statement.

Shenandoah Women's Center, Inc.  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
For the years ended June 30, 2016 and 2015

**NOTE 1:**

**BASIS OF PRESENTATION**

The accompanying Schedules of Expenditures of Federal Awards includes the federal grant activity of the Shenandoah Women's Center, Inc. under programs of the federal government for the years ended June 30, 2016 and 2015, and is prepared in accordance with the accrual basis of accounting under U.S. generally accepted accounting principles. Because the Schedule presents only a selected portion of the operations of the Shenandoah Women's Center, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Shenandoah Women's Center, Inc.

Shenandoah Women's Center, Inc.  
SCHEDULE OF STATE GRANT RECEIPTS AND EXPENDITURES  
For the year ended June 30, 2015

<u>State Grantor/Program</u>	<u>Grant Receipts</u>	<u>Grant Expenditures</u>
WV Department of Health and Human Services Protective Services for Victims of Domestic Violence		
Grant # G160025	\$ <u>236,884</u>	\$ <u>236,884</u>
Total	\$ <u>236,884</u>	\$ <u>236,884</u>

Shenandoah Women's Center, Inc.  
SCHEDULE OF STATE GRANT RECEIPTS AND EXPENDITURES  
For the year ended June 30, 2015

<u>State Grantor/Program</u>	<u>Grant Receipts</u>	<u>Grant Expenditures</u>
WV Department of Health and Human Services Protective Services for Victims of Domestic Violence		
Grant # G150027	\$ <u>224,900</u>	\$ <u>224,900</u>
Total	\$ <u>224,900</u>	\$ <u>224,900</u>



**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**

To the Board of Directors  
Shenandoah Women's Center, Inc.

We have audited, in accordance with the 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, the financial statements of Shenandoah Women's Center Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated December 1, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Shenandoah Women's Center Inc.'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 Shenandoah Women's Center Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Shenandoah Women's Center Inc.'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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings that we consider to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Shenandoah Women's Center Inc.'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*.

**The Organization's Response to Findings**

Shenandoah Women's Center Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings. Shenandoah Women's Center Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Shenandoah Women's Center, Inc.**  
**SCHEDULE OF FINDINGS**  
**For the year ended June 30, 2016**

**16-1 Condition:** The Organization's accounting procedures indicate there is a lack of segregation of duties in the receiving, depositing and recording of cash receipts and the receiving, disbursing and recording of cash disbursements.

**Criteria:** To provide effective internal controls it would be necessary to separate each of these duties as well as reconciling the bank statements.

**Effect:** The Organization has increased risk to the possibility of errors and irregularities to cash, receipts, and disbursements.

**Recommendation:** Due to the limited number of accounting personnel, complete segregation of duties may not be practical. We recommend that the Organization continue to review and monitor the current assignment of accounting functions over cash, receipts, and disbursements to reduce the risk of errors and irregularities.

**Response:** We concur with the recommendation. The Organization will review and monitor its assignment of accounting functions over cash, receipts, and disbursements.