THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK

AUDIT OF FINANCIAL STATEMENTS AND SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

JUNE 30, 2015

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK

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THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK

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INDEPENDENT AUDITORS' REPORT

To The Board of Directors
The Young Women's Christian Association
of the City of New York
New York, New York

Report on the Financial Statements

We have audited the accompanying financial statements of The Young Women's Christian Association of the City of New York ("the Association") which comprise the statement of financial position at June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year 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 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.

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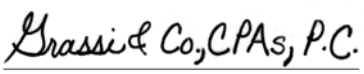
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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Young Women's Christian Association of the City of New York at June 30, 2015, and the changes in net assets, functional expenses and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2016, on our consideration of the Association'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 the Association's internal control over financial reporting and compliance.



GRASSI & CO., CPAs, P.C.

New York, New York
March 17, 2016

THE YOUNG WOMEN'S CHRISTIAN ASSOCATION
OF THE CITY OF NEW YORK
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2015

ASSETS

Cash	$	946,610
Investments		13,321,652
Contribution receivable, net		242,854
Government and other contract receivable		840,452
Prepaid expenses and other assets		57,430
Beneficial interest in perpetual trust		1,141,627
Fixed assets, net		358,014
TOTAL ASSETS	$	16,908,639

LIABILITIES AND NET ASSETS

Liabilities:		
Accounts payable and accrued expenses	$	870,156
Deferred revenue		650
Due to governmental agency		5,216
Deferred rent payable		1,099,322
Line of credit payable		3,195,323
TOTAL LIABILITIES		5,170,667
Commitments and Contingencies		
Net Assets:		
Unrestricted:		
Operating		(4,262,294)
Board designated		13,101,976
Investment in fixed assets		358,014
Total unrestricted		9,197,696
Temporarily restricted		560,432
Permanently restricted		1,979,844
TOTAL NET ASSETS		11,737,972
TOTAL LIABILITIES AND NET ASSETS	$	16,908,639

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

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
OPERATING PUBLIC SUPPORT AND REVENUE:				
Public Support:				
Contributions				
Individuals	$ 75,970	$ 6,671	$ -	$ 82,641
Corporations	31,315	7,000	-	38,315
Foundations	95,050	308,500	-	403,550
Special events	520,889	-	-	520,889
Less: Direct cost of special events	(60,480)	-	-	(60,480)
Legacies	45,652	-	-	45,652
Total Public Support	708,396	322,171	-	1,030,567
Revenue:				
Government contracts	4,951,490	-	-	4,951,490
Non-government grants	656,393	-	-	656,393
Program service fees	223,402	-	-	223,402
Investment return designated for operations	2,900,000	-	-	2,900,000
Investment income	47,977	-	-	47,977
Change in beneficial interest in perpetual trust	-	-	(23,003)	(23,003)
Other revenue	16,233	-	-	16,233
Total Revenue	8,795,495	-	(23,003)	8,772,492
Net assets released from restriction	128,122	(128,122)	-	-
TOTAL OPERATING PUBLIC SUPPORT AND REVENUE	$ 9,632,013	$ 194,049	$ (23,003)	$ 9,803,059

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

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
OPERATING EXPENSES:				
Program Services:				
Youth Services	$ 4,946,071	$ -	$ -	$ 4,946,071
Women's Employment, Family Resource Center and Wellness	336,168	-	-	336,168
Day Care	2,791,887	-	-	2,791,887
Total Program Services	8,074,126	-	-	8,074,126
Support Services:				
Management and General	812,752	-	-	812,752
Development	804,718	-	-	804,718
Total Support Services	1,617,470	-	-	1,617,470
Total Operating Expenses	9,691,596	-	-	9,691,596
CHANGE IN NET ASSETS (DEFICIT) FROM OPERATIONS	(59,583)	194,049	(23,003)	111,463
Investment return in excess of amounts designated for operations	(2,576,894)	13,460	-	(2,563,434)
CHANGE IN NET ASSETS (DEFICIT)	(2,636,477)	207,509	(23,003)	(2,451,971)
NET ASSETS, BEGINNING OF YEAR (restated)	11,834,173	352,923	2,002,847	14,189,943
NET ASSETS, END OF YEAR	$ 9,197,696	$ 560,432	$ 1,979,844	$ 11,737,972

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

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015

	Youth Services	Women's Employment, Family Resource Center and Wellness	Day Care	Total Program Services	Management and General	Development	Total Supporting Services	Direct Cost of Special Events	Total
Salaries, Wages and Instructors' Fees	$ 3,316,221	$ 211,138	$ 1,669,183	$ 5,196,542	$ 143,838	$ 390,143	$ 533,981	$ -	$ 5,730,523
Employee Benefits and Payroll Taxes	520,953	29,438	358,261	908,652	261,084	58,962	320,046	-	1,228,698
Occupancy	151,064	28,329	200,925	380,318	136,610	25,599	162,209	-	542,527
Professional Fees	197,942	6,969	124,532	329,443	103,526	121,945	225,471	-	554,914
Equipment and Software	67,346	15,045	48,107	130,498	30,965	9,750	40,715	-	171,213
Supplies and Services	115,652	5,709	92,025	213,386	6,329	12,459	18,788	-	232,174
Printing and Artwork	-	96	44	140	-	36,773	36,773	-	36,913
Advertising	15,235	1,015	8,545	24,795	4,685	33,222	37,907	-	62,702
Telephone	44,363	15,575	30,414	90,352	4,867	6,267	11,134	-	101,486
Postage and Shipping	3,063	310	634	4,007	4,315	9,949	14,264	-	18,271
Food and Beverage	53,409	4,927	146,554	204,890	21,021	1,729	22,750	-	227,640
Conference, Conventions and Meetings	20,307	671	9,078	30,056	13,250	29,676	42,926	-	72,982
Travel and Admission	249,197	2,151	7,608	258,956	14,179	2,454	16,633	-	275,589
Permits and Fees	46,717	665	14,174	61,556	5,027	-	5,027	-	66,583
Interest Expense and Bank Fees	31,193	2,079	17,496	50,768	23,700	6,313	30,013	-	80,781
Depreciation and Amortization	35,336	6,893	19,820	62,049	5,965	6,142	12,107	-	74,156
Other	78,073	5,158	44,487	127,718	33,391	53,335	86,726	-	214,444
Catering and Facility Rental	-	-	-	-	-	-	-	60,480	60,480
Total Expenses	4,946,071	336,168	2,791,887	8,074,126	812,752	804,718	1,617,470	60,480	9,752,076
Less: Direct Cost of Special Events	-	-	-	-	-	-	-	(60,480)	(60,480)
Total Expenses Reported by Function on the Statement of Activities	$ 4,946,071	$ 336,168	$ 2,791,887	$ 8,074,126	$ 812,752	$ 804,718	$ 1,617,470	$ -	$ 9,691,596

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

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2015

CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$	(2,451,971)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization		74,156
Realized gains on sale of investments		(655,048)
Allowance for doubtful accounts		36,335
Unrealized losses on investments		696,716
Change in beneficial interest in perpetual trust		23,003
Deferred rent payable		(87,988)
Changes in assets (increase) decrease:		
Contribution receivable		(134,699)
Government and other contract receivable		85,489
Prepaid expenses and other assets		(848)
Changes in liabilities increase (decrease):		
Accounts payable and accrued expenses		(16,532)
Deferred revenue		(5,300)
Due to governmental agency		3,063
Net Cash Used in Operating Activities		(2,433,624)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets		(31,543)
Proceeds from sale of investments		2,900,000
Purchase of investments		(394,810)
Net Cash Provided by Investing Activities		2,473,647
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from line of credit payable		61,421
Net Cash Provided by Financing Activities		61,421
NET INCREASE IN CASH		101,444
CASH, BEGINNING OF YEAR		845,166
CASH, END OF YEAR	$	946,610
SUPPLEMENTAL INFORMATION:		
Cash paid during the year for interest	$	61,422

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

Note 1 - Nature of Organization

The Young Women's Christian Association of the City of New York (the "Association") is a not-for-profit women's membership organization that strives to create opportunities for women's growth, leadership and power.

The Association is dedicated to eliminating racism, empowering women and promoting peace, justice, freedom and dignity for all. The Association focuses on under-served women through job training and support services for women; educational child care and after-school programs implemented through partnership with business, government agencies and other not-for-profits; and advocacy on behalf of the clients they serve. The Association is primarily funded by government grants, non-government grants and investment income.

The Association is incorporated as a not-for-profit organization, and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state and local taxes under comparable laws.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. To increase the comparability of fair value measurements, a three-tier fair value hierarchy, which prioritizes the inputs used in the valuation methodologies, is as follows:

Level 1 - Valuations based on quoted prices for identical assets and liabilities in active markets.

Level 2 - Valuations based on observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Fair Value of Financial Instruments (cont'd.)

Level 3 - Valuations based on unobservable inputs reflecting the Association's own assumptions, consistent with reasonably available assumptions made by other market participants. These valuations require significant judgment.

At June 30, 2015, the fair value of the Association's financial instruments including cash, contribution receivable, government and other contract receivable and accounts payable and accrued expenses, approximated book value due to the short maturity of these instruments.

Refer to Note 4 - Fair Value Measurements for assets measured at fair value.

Investments

Investments are reported at fair value, with gains and losses included in the accompanying statement of activities. Net investment income is recorded as unrestricted unless specifically restricted by the donors. Contributions of marketable securities are recorded at their market values at the date of donation.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes gains and losses on investments bought and sold as well as held during the year.

Unsettled trades are transactions that have occurred but not settled at the end of the fiscal year.

Beneficial Interest in Perpetual Trust

The Association is a beneficiary of a perpetual trust held by another entity as trustee. The Association's beneficial interest in this trust is recorded at the fair value of the assets underlying the trust at the balance sheet date.

Fixed Assets

Fixed assets are stated at cost. The Association capitalizes all purchases of property and equipment equal to or in excess of $5,000. Repairs and maintenance are charged to expense in the period incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets as follows:

Equipment and software	5 to 10 years
Furniture	5 to 10 years

Leasehold improvements are amortized on a straight-line basis over the estimated useful life of the improvement or the term of the lease, whichever is less.

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Net Assets

The net assets of the Association and changes therein are classified and reported as follows:

Unrestricted Net Assets - Unrestricted net assets represent those resources that have no donor restrictions as to their use. The following "categories of funds" are represented as unrestricted:

- Operating - used to account for the general activity of the Association.
- Board-designated - established with net proceeds from the sale of its building at 610 Lexington Avenue, New York, New York and subject to investment and spending policies which require approval by the board of directors related to the use of these funds.
- Investment in fixed assets - represents the net book value of fixed assets.

Temporarily Restricted Net Assets - Temporarily restricted net assets represent those resources whose use has been restricted by donors to specific purposes or the passage of time. Net assets released from restrictions represent the satisfaction of the restricted purposes specified by the donor.

Permanently Restricted Net Assets - Permanently restricted net assets represent resources with donor-imposed restrictions that stipulate that the resources be maintained in perpetuity. Related investment income from these resources that is restricted by donors is included in temporarily restricted net assets until the restrictions are satisfied.

Government Contracts and Non-Government Grants

The Association records revenue from government and other contracts as the underlying work is performed, as these contracts are structured as exchange transactions and not as restricted or unrestricted grants.

Contributions

Contributions received and unconditional promises to give are recorded as pubic support at fair value in the period received and are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions are recorded net of estimated uncollectible amounts. Conditional contributions are recognized as revenue when the conditions on which they depend have been substantially met.

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Contributions (cont'd.)

The Association records contributions as temporarily restricted if they are received with donor stipulations that limit their use either through purpose or time restrictions. When donor restrictions expire, that is, when a time restriction ends or a purpose restriction is fulfilled, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions and government contract revenues received and expended in the same fiscal year are reflected as unrestricted revenues.

Allowance for Doubtful Accounts

The Association determines whether an allowance for doubtful accounts should be provided for contributions receivable and for government and other contracts receivable. Such estimates are based on management's assessment of the aged basis of the receivables, current economic conditions and historical information. Contributions receivable are written off against the allowance for doubtful accounts when all reasonable collection efforts have been exhausted. Interest is not charged on outstanding receivables. Bad debt expense is charged if the receivable is determined to be uncollectible based on periodic review by management. The Association has established an allowance for doubtful accounts of $36,335 at June 30, 2015.

Deferred Revenue

Contract and other revenue received in advance is deferred and recorded as revenues when the expenditures are incurred and revenue is earned.

Functional Allocation of Expenses

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

Operating Measure

Operating revenues and expenses reflect the activities in which the Association engages in order to fulfill its mission. Investment income in excess of amounts designated for operations is considered nonoperating.

Accounting for Uncertainty in Income Taxes

The Association has adopted the provisions pertaining to uncertain tax provisions under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 740 and has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. The Association believes it is no longer subject to income tax examinations for years prior to 2012.

Note 3 - Investments

Investments are comprised of the following at June 30, 2015:

	Fair Value
Cash and money market	$ 121,521
Government securities	515,942
Municipal securities	11,660
Corporate bonds	823,500
Asset-backed securities	366,106
Common stock	2,016,607
Mutual funds	9,466,316
	$ 13,321,652

Investment returns for the year ended June 30, 2015 are calculated as follows:

Interest and dividends from investments	$ 449,118
Investment advisory and custodian fees	(70,884)
Realized gains on sale of investments	655,048
Unrealized losses on investments	(696,716)
Total return on investments	$ 336,566
Investment return designated for current operations	$ 2,900,000
Investment return in excess of amounts designated for current operations	(2,563,434)
	$ 336,566

The Board of Directors has authorized the Association to recognize as income for operating purposes a spending rate (or specified amount) that is approved by the Board. This amount is classified as investment return designated for current operations in the statement of activities. The spending policy is reviewed and adjusted annually by the Board as it deems appropriate and in keeping with the investment objectives and needs of the Association.

The Association has established the following objectives for its investments: (1) maintain, and if possible increase, the purchasing power of current assets and all future contributions; (2) maintain a constant funding-support-ratio; (3) apply a smoothing rule to mitigate the effect of short-term market volatility on spending; (4) maximize return within reasonable and prudent levels of risk; and (5) maintain an appropriate asset allocation based on a total return policy.

Note 4 - Fair Value Measurements

The Association measures its investments at fair value. Fair value is an exit price, representing the amount that would be received on the sale of an asset or that would be paid to transfer a liability in an orderly transaction between market participants. As a basis for considering such assumptions, a three-tier fair value hierarchy is used which prioritizes the inputs in the valuation methodologies in measuring fair value.

Fair Value Hierarchy

The methodology for measuring fair value specifies a hierarchy of valuation techniques based upon whether the inputs to those valuation techniques reflect assumptions other market participants would use based upon market data obtained from independent sources (observable inputs) or reflect the Association's own assumptions of market participant valuation (unobservable inputs).

The fair value of corporate bonds and municipal securities is estimated using recently executed transactions, market price quotations (where observable), bond spreads or credit default swap spreads. The spread data used is for the same maturity as the bond. If the spread data does not reference the issuer, then data that references a comparable issuer is used.

The fair value of asset-backed securities is estimated by using a combination of (i) listed prices on widely available indices; (ii) independent pricing services using pricing models; and (iii) independent third-party broker quotes from multiple financial institutions engaged in trading the securities similar to the investments.

Assets using Level 3 inputs consist of the Association's beneficial interest in perpetual trust. The beneficial interest in perpetual trust is valued utilizing the net asset value of the Association's interest in the trust. The underlying holdings of the trust are primarily marketable securities which are valued based on quoted prices for identical assets and liabilities in active markets.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Association believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Note 4 - Fair Value Measurements (cont'd.)

The summary of inputs used to value the Association's investments at June 30, 2015 is as follows:

	Total	Level 1	Level 2	Level 3
Cash and money market	$ 121,521	$ 121,521	$ -	$ -
Government securities	515,942	515,942	-	-
Municipal securities	11,660	-	11,660	-
Corporate bonds	823,500	-	823,500	-
Asset-backed securities	366,106	-	366,106	-
Common stock	2,016,607	2,016,607	-	-
Mutual funds	9,466,316	9,466,316	-	-
Beneficial interest in perpetual trust	1,141,627	-	-	1,141,627
Totals	$ 14,463,279	$ 12,120,386	$ 1,201,266	$ 1,141,627

The following is a reconciliation of the beginning and ending balances for assets measured at fair value using significant unobservable inputs (Level 3) as follows:

Balance, beginning of year	$ 1,164,630
Unrealized loss	(23,003)
Balance, end of year	$ 1,141,627

The fair value of the beneficial interest in perpetual trust is derived from 11.11% of the fair market value of the underlying perpetual trust's corpus at June 30, 2015.

Note 5 - Beneficial Interest in Perpetual Trust

The Association is the beneficiary of the Ruby B. Fleming perpetual trust held by a third party. The income generated on the trust is payable annually at 11.11% of the corpus to the Association. The contribution is classified as permanently restricted support, and the annual distributions are reported as unrestricted interest and dividends.

Note 6 - Endowment Fund

General

The Association's endowment consists of a donor restricted fund established primarily to provide long-term support for its charitable programs. As required by U.S. GAAP, net assets associated with the endowment fund are classified and reported based on the existence or absence of donor-imposed restrictions.

Note 6 - Endowment Fund (cont'd.)

Interpretation of Relevant Law

On September 17, 2010, the State of New York enacted the New York Prudent Management of Institutional Funds Act ("NYPMIFA"), a modified version of the Uniform Prudent Management of Institutional Funds Act ("UPMIFA"). The Association has evaluated the effect of NYPMIFA on the investments, appropriation and management of institutional funds and is establishing procedures to comply with its provisions.

The Association interprets state law as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment and (b) the original value of subsequent gifts to the permanent endowment. Currently, there are no provisions in donor gift instruments that provide for any other accumulations to the permanent endowments.

In accordance with FASB ASC Subtopic 958-205, *Not-for-Profit Entities* (formerly FSP FAS No. 117-1), upon the passage of NYPMIFA, the Association is required to determine if there are any nonappropriated endowed investment earnings, and if so, it would need to reclassify them as temporarily restricted net assets. There were no nonappropriated, endowed investment earnings that have to be reclassified.

It is the Association's policy that any remaining portion of the donor-restricted endowment funds, if any that is not classified in permanently restricted net assets, is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by NYPMIFA. The amounts appropriated for expenditure represent amounts that were spent within the year in satisfying the purpose restriction.

The Association has considered the following factors in making a determination to appropriate or calculate donor-restricted endowment funds:

1. Duration of the fund
2. General purposes of the organization and the donor-restricted endowment funds
3. General economic conditions
4. Possible effect of inflation or deflation
5. Expected total return from income and appreciation of investments
6. Other resources of the organization
7. Investment policy of the organization

Note 6 - Endowment Fund (cont'd.)

Return Objectives, Strategies Employed and Spending Policy

Subject to any restrictions imposed by the donor of a gift on expenditure of principal, income or use of the donated assets, the Association utilizes a total return investment approach with its asset allocation diversified over multiple asset classes. Target allocation percentages are established for various asset classes and are modified over time. Performance is measured against a composite benchmark of investment indices reflecting the target asset allocation. In recent years, the Association has followed a policy of budgeting the spending of 4% of the trailing three-year average of its endowment funds, subject to abiding by the purpose and other restrictions of certain of the funds. Under this policy, as approved by the Association's Board, the endowment assets are invested in a number of different asset classes and investment strategies to diversify the investments to provide a balance that will enhance the long-term total return of the overall investment portfolio while avoiding undue risk or concentration in any single asset class or investment category.

Endowment assets include those assets of certain donor-restricted funds contributed prior to September 17, 2010 which the Association must hold in perpetuity, preserving the original principal amount and, in some cases, spending only the income generated by such assets in accordance with the donor's instructions. Where the gifts have been so restricted, while assets are invested in accordance with the above philosophy of diversification and asset allocation, only the net appreciation and income are utilized for Association programs and, in some cases, only the income is utilized.

The following is a reconciliation of the activity in the donor-restricted endowment funds for the year ended June 30, 2015:

	Temporarily Restricted	Permanently Restricted	Total
Balance, July 1, 2014	$ 210,038	$ 838,217	$ 1,048,255
Unrealized gains	1,925	-	1,925
Dividends and interest, net of management fees of $2,546	11,535	-	11,535
Balance, June 30, 2015	$ 223,498	$ 838,217	$ 1,061,715

Note 7 - Fixed Assets

Fixed assets, net consist of the following:

Leasehold improvements	$	716,995
Equipment and software		24,193
Furniture		8,459
		749,647
Less: Accumulated depreciation and amortization		391,633
	$	358,014

Depreciation and amortization expense related to fixed assets totaled $74,156 for the year ended June 30, 2015.

Note 8 - Line of Credit

The Association has available a $5,000,000 line of credit with its investment manager. The line of credit has an interest rate equal to the 30-day LIBOR plus 1.25% (totaling 1.902% at June 30, 2015) and is collateralized by the investment accounts of the Association. At June 30, 2015, the Association had outstanding balances of $3,195,323. Interest expense for the year ended June 30, 2015 was $61,422.

Note 9 - Concentration of Credit Risk

The Association maintains cash balances in several financial institutions, which are insured by the Federal Deposit Insurance Corporation ("FDIC") for up to $250,000 per institution. From time to time, the Association's balances may exceed these limits.

Note 10 - Temporarily Restricted Net Assets

The following is a summary of the net assets that were added and released from donor restrictions during the year ended June 30, 2015:

	Beginning Balance	Additions	Releases	Ending Balance
Day Care	$ 11,505	$ -	$ -	$ 11,505
Early Learn	-	227,000	(2,000)	225,000
Youth Services	40,846	-	-	40,846
Women's Employment, Family Resource Center and Wellness	-	37,671	(37,671)	-
Geek Girls	70,034	57,500	(68,451)	59,083
Woman's Salute	20,000	-	(20,000)	-
Summer Soiree	500	-	-	500
Investment Earnings on the Girls Program Endowment Fund	210,038	13,460	-	223,498
	$ 352,923	$ 335,631	$ (128,122)	$ 560,432

Note 11 - Retirement Plans

The Association contributes to YWCA Retirement Fund, Inc., a multiemployer defined benefit pension plan, under the terms of a participation agreement for its employees. The risks of participating in this multiemployer plan are different from a single-employer plan in the following aspects:

a. Assets contributed to the plan by one employer may be used to provide benefits to employees of other participating employers.

b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.

c. If the Association chooses to stop participating in its multiemployer plan, then it may be required to pay an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Association's participation in this plan for the annual period ended June 30, 2015, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employer Identification Number ("EIN") and the three-digit plan number, if applicable. The most recent Pension Protection Act ("PPA") zone status available in 2015 is for the plan's year-end at December 31, 2014.

Note 11 - Retirement Plans (cont'd.)

The zone status is based on information that the Association received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65 percent funded, plans in the yellow zone are less than 80 percent funded, and plans in the green zone are at least 80 percent funded.

The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan ("FIP") or a rehabilitation plan ("RP") is either pending or has been implemented. The last column lists the expiration date of the collective-bargaining agreement to which the plan is subject.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status	FIP/RP Status Pending / Implemented	Contributions for the Year Ended June 30, 2015	Surcharge Imposed	Expiration Date of Collective - Bargaining Agreement
YWCA Retirement Fund, Inc.	13-1624231	Green	N/A	$ 84,351	N/A	N/A

Note 12 - Commitments and Contingencies

Lease Commitment

On February 16, 2007, the Association entered into a new lease agreement for office space at 50 Broadway which expires May 31, 2022, and terminated the prior lease at 52 Broadway. The new base rent including electricity for the first year is $309,536 per annum with annual increases thereafter. Rent expense is being recognized on a straight-line basis over the life of the lease. The Association has a standby letter of credit in the amount of $427,158 in lieu of a security deposit, which is collateralized by the cash accounts of the Association. The lease includes a lease incentive of $532,015 for leasehold improvements which has been recorded as a deferred credit and is being amortized on a straight-line basis over the life of the lease. In addition, since both of the lease agreements are with the same landlord, the deferred rent credit of approximately $846,000 for the lease holiday on the prior lease at 52 Broadway is being amortized over the life of the new lease at 50 Broadway. The Association also leases equipment under various cancellable operating leases.

Note 12 - Commitments and Contingencies (cont'd.)

Lease Commitment (cont'd.)

Minimum annual future cash rental commitments under the office space lease, for years subsequent to June 30, 2015, are as follows:

Years Ending June 30:	
2016	$ 418,001
2017	432,161
2018	471,654
2019	484,933
2020	498,610
2021 and thereafter	994,834
	$ 3,300,193

Total rent expense was $364,998 for the year ended June 30, 2015.

Government Grants

The Association has contracted with various funding agencies to perform services and receives reimbursements from state and city governments. Reimbursements received under these contracts and payments are subject to audit by the city and state governments. Upon audit, if discrepancies are discovered, the Association could be held responsible for refunding the amounts in question. The Association records such adjustments when the final audit amount is determined. At June 30, 2015, there were no material obligations as a result of such audits, and the Association's management believes that unaudited activities will not result in any material obligations. In the opinion of the Association management, any liabilities that might be incurred would not have a material effect on the Association's financial position or results of operations.

Note 13 - Restatement

During 2015, the Association identified an irrevocable split-interest agreement, which names the Association as beneficiary. The beneficial interest should have been recognized when it was received as the increase in permanently restricted net assets. The Association's net assets at June 30, 2014 have been corrected to increase permanently restricted net assets by the fair value of the beneficial interest in the amount of $1,164,630.

Note 13 - Restatement (cont'd.)

The impact of this restatement on opening net assets is as follows:

	Unrestricted Net Assets - Board Designated	Unrestricted Net Assets - Operations and Investment in Fixed Assets	Temporarily Restricted	Permanently Restricted	Total Net Assets
Net Assets, July 1, 2014	$ 15,607,986	$ (3,773,813)	$ 352,923	$ 838,217	$ 13,025,313
Adjustment to record beneficial interest in perpetual trust	-	-	-	1,164,630	1,164,630
Net Assets, July 1, 2014, as restated	$ 15,607,986	$ (3,773,813)	$ 352,923	$ 2,002,847	$ 14,189,943

Note 14 - Subsequent Events

The Association has evaluated all events and transactions that occurred after June 30, 2015 through the date of these financial statements, which is the date the financial statements were available to be issued. During this period, there were no material subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To The Board of Directors
The Young Women's Christian Association
of the City of New York
New York, New York

We have audited the financial statements of The Young Women's Christian Association of the City of New York at and for the year ended June 30, 2015, and have issued our report thereon dated March 17, 2016, which contained an unmodified opinion on those financial statements, and appears on pages one and two. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Grassi & Co, CPAs, P.C.

GRASSI & CO., CPAs, P.C.

New York, New York
March 31, 2016

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THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA	Pass-through Entity Identifying Number	Total Expenditures	Federal Expenditures
U.S. Department of Health and Human Services				
Administration for Children and Families				
Pass-through from the New York City Administration for Children's Services				
Child Care and Development Block Grant	93.575	1075	$ 1,187,528	$ 665,016
Pass-through from the New York City Administration for Children's Services				
Head Start	93.600	N/A	329,846	259,720
Pass-through from New York State Department of Health				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	C027455	197,220	197,220
Total U.S. Department of Health and Human Services			1,714,594	1,121,956
U.S. Department of Agriculture:				
Food and Nutrition Service				
Pass-through from New York State Department of Health				
Child and Adult Care Food Program	10.558	3536	144,366	144,366
U.S. Department of Education:				
Office of Elementary and Secondary Education				
Pass-through from New York State Department of Education				
21st Century Community Learning Centers	84.287	N/A	564,799	564,799
Total Expenditures of Federal Awards				$ 1,831,121

See independent auditors' report on schedule of expenditures of federal awards.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2015

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of The Young Women's Christian Association of the City of New York (the "Association") under programs of the federal government for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Association, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Association.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3 - Subrecipient

There were no payments made to subrecipients for federal awards received during the year ended June 30, 2015.

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
The Young Women's Christian Association
of the City of New York
New York, New York

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 The Young Women's Christian Association of the City of New York (the "Association"), which comprise the statement of financial position as of June 30, 2015, 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 March 17, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Association'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 Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association'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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as finding 2015-01 and 2015-02 that we consider to be significant deficiencies.

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Compliance and Other Matters

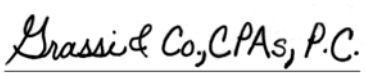
As part of obtaining reasonable assurance about whether the Association's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items identified as finding 2015-01 and 2015-02.

The Association's Response to Findings

The Association's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Association'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.

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 Association'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 Association's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



GRASSI & CO., CPAs, P.C.

New York, New York
March 17, 2016

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To The Board of Directors
The Young Women's Christian Association
of the City of New York
New York, New York

Report on Compliance for Each Major Federal Program

We have audited The Young Women's Christian Association of the City of New York's (the "Association") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Association's major federal programs for the year ended June 30, 2015. The Association's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Association's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Association's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Association's compliance.

Opinion on Each Major Federal Program

In our opinion, the Association complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

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Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items identified as finding 2015-03. Our opinion on each major federal program is not modified with respect to this matter.

The Association's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Association's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Association is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Association's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control over compliance.

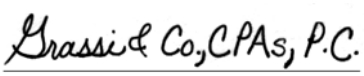
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as finding 2015-03 that we consider to be significant deficiencies.

The Association's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Association's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



GRASSI & CO., CPAs, P.C.

New York, New York
March 31, 2016

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

Section I - Summary of Auditors' Results

Financial Statements

i. An unmodified opinion was issued on the financial statements of The Young Women's Christian Association of the City of New York.

ii. Internal control over financial reporting:
- Material weakness(es) identified? [ ] Yes [X] No
- Significant deficiency (ies)? [X] Yes [ ] None Reported

iii. Noncompliance material to financial statements noted? [ ] Yes [X] No

Federal Awards

iv. Internal control over major programs:
- Material weakness (es) identified? [ ] Yes [X] No
- Significant deficiency (ies) identified [X] Yes [ ] None Reported

v. An unmodified opinion was issued on compliance for major programs.

vi. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? [X] Yes [ ] No

vii. Major Programs:
- Child Care and Development Block Grant (CFDA #93.575)
- Head Start (CFDA #93.600)

viii. Federal awards expenses that exceeded $300,000 were considered type A programs.

ix. Auditee qualifies as a low risk auditee? [ ] Yes [X] No

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

Section II - Financial Statement Findings

2015-01 Expense Allocation

During the audit, we noted that some of the hours of HR, IT, Development and Fiscal departments are being allocated as programmatic. Although some of the expenditures can be allocated to programs, the Association should adopt an appropriate allocation methodology used to allocate expenditures.

Management's Response:

For fiscal year 2016, management will revise its cost allocation methodology by allocating salaries based on actual time and activities of each employee. In addition, a time study analysis of staff, who are split between administration and program, will be prepared every six months to allocate personnel expenses between program and supporting services.

2015-02 Beneficial Interest in Perpetual Trust

During the audit, we noted that the Association holds beneficial interest in certain trusts. Since the Association is not the only beneficiary of the trust, the arrangement should have been accounted for as "Split-Interest Agreement," presented in the statement of activities and permanently restricted net assets.

Management's Response:

To ensure that the Association's assets and net assets are not understated, management will update its financial policies by recording the "Split-Interest Agreement" as an asset and permanently restricted net assets.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

Section III - Federal Awards Findings and Questioned Costs

Finding 2015-03: Eligibility Procedures

Federal Program: CFDA 93.575 - Child Care and Development Block Grant

Compliance Requirements: Eligibility

Criteria: Program requirements state that eligibility for individuals is required and that procedures for documenting and verifying eligibility exist, in accordance with the Federal requirements.

Condition: For the year ended June 30, 2015, we reviewed a listing of all enrolled children for the year and selected 37 students for testing. We noted that the eligibility of 32 out of 37 students was properly supported and documented.

Questioned Costs: N/A

Context: 5 out of 37 students selected did not have documentation on file supporting the enrollment or supporting the proof of parent's income to confirm the eligibility to be accepted to the program.

Cause: Program staff could not locate documents as some requests are processed and confirmed through a web enrollment system. The management did not receive any hard copies for their records.

Effect or Potential Effect: As a result, the Association does not have eligibility documents for 5 students selected for the year ended June 30, 2015 and as a result may provide services to ineligible students.

Recommendation: We recommend that management ensures that required documentation is maintained in students' files to support eligibility to be served by the program.

Section III - Federal Awards Findings and Questioned Costs (cont'd.)

Finding 2015-03: Eligibility Procedures (cont'd.)

Responsible Official's Response and Corrective Action Planned:

In response, the following procedures have been or will be implemented:

1. Management has reviewed the eligibility requirements and centralized intake process and is instituting the following procedures:

    a. All eligibility documents are outlined in the ELC New Admission form. The documents are reviewed with the parents upon enrollment.
    b. Managing Director will conduct random sample (25%) of eligibility/intake folders and documents at least 3 times per fiscal year.
    c. If documents are missing, the Managing Director will devise corrective plan with deadline to the Site Director.
    d. Site Director will be responsible for following up with the Managing Director until action is completed.
    e. Directors and Assistant Bookkeepers will receive one refresher training to ensure fidelity and compliance per year.

2. A new admissions form will be utilized to capture the requisite information.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015

Section II - Financial Statement Findings

2014-01 Endowment Funds

During our review of endowment funds, we noted that investment income earned on these funds was not properly identified and classified. When classifying an endowment fund, each source - original gift and investment earnings must be evaluated separately. Generally, original gift should be classified as permanently restricted and income earned by endowments should be treated in accordance with donor restrictions. In the absence of specific donor stipulations, investment earnings, including net appreciation/depreciation of these assets, should be classified as temporarily restricted net assets until appropriated as required by the New York Prudent Management of Institutional Funds Act.

Management's Response:

The Association is aware and performs the procedures outlined in the above finding of classification of investment income earned on these endowment funds. Therefore, the Association does not concur with the finding for the following reasons:

- On 11/4/2014, financial statements/schedules were submitted to the auditors via email that included the Statement of Activities, Schedule of Temporarily Restricted Net Assets, and Schedule of Permanently Restricted Net Assets.
    - In the Permanently Restricted column of the Statement of Activities, the open balance matches the ending balance of $838,217; therefore, the investment gains were not included in the ending balance of the endowment. In addition, the investment gains were classified under the Temporarily Restricted column as investment income.
    - The investment gains of the endowment were included in the Temporarily Restricted Net Assets schedule with the description "Gains from Endowment."
    - The Schedule of Permanently Restricted Net Assets outlines the funds by donor to a total of $838,217 and recognizes the gains as Investment Income.

Action Taken:

All original gifts as endowment fund and investment earnings were properly evaluated separately and classified. The original gift was classified as permanently restricted net assets and investment income earned was classified as temporarily restricted net assets until appropriated.

Follow-up: This finding has been corrected.

2014-02 Classification of Restricted Contributions

During our test of deferred revenue, we noted that contributions received for the next fiscal year are recorded as deferred revenue. As required by generally accepted accounting principles, the temporarily restricted classification should be used for contributions with restrictions - the contributed assets should be used only after some future date (time restriction), or for some specific purpose (purpose restriction).

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015

Section II - Financial Statement Findings (cont'd.)

Management's Response:

All income or contributions received for multi-year use or future use will be recorded as temporarily restricted and will be released from restriction at the future stated time.

Action Taken:

All contributions for multi-year, future or restricted use were properly classified as temporarily restricted net assets.

Follow-up: This finding has been corrected.

Section III - Federal Awards Findings and Questioned Costs

Finding 2014-03: Eligibility Procedures

Federal Program: CFDA 93.575 - Child Care and Development Block Grant

Compliance Requirements: Eligibility

Criteria: Program requirements state that eligibility for individuals is required and that procedures for documenting and verifying eligibility exist, in accordance with the Federal requirements.

Condition: For the year ended June 30, 2014, we reviewed a listing of all enrolled children for the year and selected 40 students for testing. We noted that the eligibility of 35 out of 40 students was properly supported and documented.

Questioned Costs: N/A

Context: 5 out of 40 students selected did not have documentation on file supporting the age of the student and supporting the proof of parent's income to confirm the eligibility to be accepted to the program.

Cause: Program staff could not locate documents as one of the locations suffered from Hurricane Sandy and all the documents were destroyed.

Effect or Potential Effect: As a result, the Association does not have eligibility documents for 5 students selected for the year ended June 30, 2014.

Recommendation: We recommend that management ensures that required documentation is maintained in students' files to support eligibility to be served by the program.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015

Section III - Federal Awards Findings and Questioned Costs (cont'd.)

Finding 2014-03: Eligibility Procedures (cont'd.)

Responsible Official's Response and Corrective Action Planned:

In response, the following procedures have been or will be implemented:

1. Management has reviewed the eligibility requirements and centralized intake process and is instituting the following procedures:

    a. All eligibility documents are outlined in the ELC New Admission form. The documents are reviewed with the parents upon enrollment.
    b. Managing Director will conduct random sample (25%) of eligibility/intake folders and documents at least 3 times per fiscal year.
    c. If documents are missing, the Managing Director will devise corrective plan with deadline to the Site Director.
    d. Site Director will be responsible for following up with the Managing Director until action is completed.
    e. Directors and Assistant Bookkeepers will receive one refresher training to ensure fidelity and compliance per year.

2. A new admissions form will be utilized to capture the requisite information.

Follow-up: Condition still exists. See schedule of findings and questioned costs item 2015-03.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2015

Section III - Federal Awards Findings and Questioned Costs (cont'd.)

Finding 2014-04: Allowable Costs/Cost Principles and Cash Management

Federal Program: CFDA 93.575 - Child Care and Development Block Grant

Compliance Requirements: Allowable Costs/Cost Principles and Cash Management

Criteria: Program requires approved timesheets to be submitted on a timely basis for each employee that works in the program to properly support claims for reimbursement.

Condition: 2 out of 17 selections did not have an approved by a supervisor timesheet on file.

Questioned Costs: N/A

Context: For the year ended June 30, 2014, we selected 17 transactions relating to the payroll expense and reviewed supporting documentation for the hours claimed for reimbursement by the Association.

Cause: Timesheets cannot be located.

Effect or Potential Effect: The timesheets are used as a primary source of information to support the hours employees work for the program. Without timely submission and a proper approval process, the Association is at risk of not properly claiming its payroll expenses for reimbursement.

Recommendation: We recommend that management ensure that required documentation is maintained in the fiscal department to support expenditures submitted to ACS for reimbursement.

Responsible Official's Response and Corrective Action Planned: Management has implemented procedures to track and ensure the timesheets charged to the program are filed away by responsible officials.

Action Taken: ADP payroll system has been implemented. Employees entered actual hours worked electronically by clocking in and out. Timesheets are reviewed and approved electronically and submitted to finance department.

Follow-up: This finding has been corrected.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2015

See Section II and Section III of the Schedule of Findings and Questioned Costs for management's response on the financial statement findings and major program findings.

SUPPLEMENTARY INFORMATION REQUIRED IN
ACCORDANCE WITH *THE CITY OF NEW YORK ADMINISTRATION*
FOR CHILDREN'S SERVICES EARLYLEARN NEW YORK CITY PROVIDER ORGANIZATION

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION REQUIRED IN ACCORDANCE WITH *THE CITY OF NEW YORK ADMINISTRATION FOR CHILDREN'S SERVICES EARLYLEARN* AND CHILD CARE DISCRETIONARY *NEW YORK CITY PROVIDER ORGANIZATION*

To The Board of Directors
The Young Women's Christian Association
of the City of New York
New York, New York

We have audited the financial statements of The Young Women's Christian Association of the City of New York as of and for the year ended June 30, 2015, and have issued our report thereon dated March 17, 2016, which contained an unmodified opinion on those financial statements, and appears on pages one and two. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis as required by *The City of New York Administration for Children's Services EarlyLearn and Child Care Discretionary New York City Provider Organization* for Statement of Revenues and Expenditures Budgeted and Actual: Consolidated (EarlyLearn and Child Care Discretionary), Statement of Head Start Expenditures (EarlyLearn), Schedule of Fixed Assets Inventory (EarlyLearn and Child Care Discretionary), and Schedule of Quantitative Program Results (EarlyLearn and Child Care Discretionary), 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 supplemental information required by *The City of New York Administration for Children's Services EarlyLearn and Child Care Discretionary New York City Provider Organization* for Statement of Revenues and Expenditures Budgeted and Actual: Consolidated (EarlyLearn and Child Care Discretionary), Statement of Head Start Expenditures (EarlyLearn), Schedule of Fixed Assets Inventory (EarlyLearn and Child Care Discretionary), and Schedule of Quantitative Program Results (EarlyLearn and Child Care Discretionary), are fairly stated, in all material respects, in relation to the financial statements as a whole.

Grassi & Co, CPAs, P.C.

GRASSI & CO., CPAs, P.C.

New York, New York
March 31, 2016

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THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

BUDGET CATEGORIES	ACS FUNDED															NOT ACS FUNDED				Depreciation
	Budget	Actual EarlyLearn									Other Than EarlyLearn					ACTUAL				
	EarlyLearn	Child Care	Child Care UPK	FCCN	Head Start	Head Start UPK	CTL	Total EarlyLearn (A)	Variance	Questioned Cost	Health & Safety	Sandy Relief Fund	Other Funding (Mortgage & Operational)	Total Other Than EarlyLearn (B)	Total ACS Funded (A + B)	CACFP	In- Kind Contribution (Head Start)	Sponsor's Contribution (Other than Head Start)	Other Funding Source	
Revenue:																				
EarlyLearn revenue	$ 1,666,486	$ 813,421	$ 108,080	$ -	$ 219,590	$ 38,453	$ -	$ 1,179,544	$ 486,942	$ -	$ 27,535	$ -	$ -	$ 27,535	$ 1,207,079	$ -	$ -	$ -	$ -	$ -
Other revenue (disability, interest, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CACFP	146,355	-	-	-	-	-	-	-	146,355	-	-	-	-	-	-	144,366	-	-	-	-
Parent Fees	-	141,094	-	-	-	-	-	141,094	(141,094)	-	-	-	-	-	141,094	-	-	-	-	-
In-Kind contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,983	-	-	-
Sponsor's contribution	95,046	-	-	-	-	-	-	-	95,046	-	-	-	-	-	-	-	-	87,740	-	-
Other-funding source revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,988	-
Total Revenue	1,907,887	954,515	108,080	-	219,590	38,453	-	1,320,638	587,249	-	27,535	-	-	27,535	1,348,173	144,366	88,983	87,740	64,988	-
Expenditures:																				
Personnel cost																				
Salaries	1,063,220	678,522	91,397	-	158,352	39,106	-	967,377	95,843	-	-	-	24,744	24,744	992,121	13,424	56,396	18,956	-	-
Salaries - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FICA	92,268	61,031	8,701	-	20,321	3,879	-	93,932	(1,664)	-	-	-	2,588	2,588	96,520	1,071	4,948	4,139	-	-
FICA - COLA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	46,529	14,492	2,443	-	2,965	913	-	20,813	25,716	-	-	-	340	340	21,153	187	1,506	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare Fund	155,512	91,067	17,736	-	30,232	5,494	-	144,529	10,983	-	-	-	3,782	3,782	148,311	-	8,271	13,768	-	-
Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Substitutes	62,217	44,507	4,895	-	9,193	-	-	58,595	3,622	-	-	-	1,188	1,188	59,783	-	-	23,706	-	-
Total Personnel Costs	1,419,746	889,619	125,172	-	221,063	49,392	-	1,285,246	134,500	-	-	-	32,642	32,642	1,317,888	14,682	71,121	60,569	-	-
Facilities cost																				
Rent and property taxes	75,000	45,775	16,725	-	-	-	-	62,500	12,500	-	-	-	-	-	62,500	-	-	12,500	-	-
Utilites	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and repairs	21,000	11,995	3,119	-	1,300	467	-	16,881	4,119	-	-	-	153	153	17,034	165	467	1,844	-	-
Captial expenditures and renovations	-	-	-	-	-	-	-	-	-	-	24,950	-	-	24,950	24,950	-	-	-	-	-
Other facilities costs	15,900	9,457	1,528	-	2,331	536	-	13,852	2,048	-	-	-	276	276	14,128	-	536	3,469	-	-
Total Facility Costs	111,900	67,227	21,372	-	3,631	1,003	-	93,233	18,667	-	24,950	-	429	25,379	118,612	165	1,003	17,813	-	-
Family child care stipends																				
Other than personnel services (OTPS)																				
Supplies	54,555	33,124	4,376	-	10,471	3,028	-	50,999	3,556	-	-	-	996	996	51,995	-	3,028	1,560	-	-
Equipment under $5,000	21,187	8,686	1,977	-	2,541	1,022	-	14,226	6,961	-	-	-	302	302	14,528	-	4,515	-	-	-
Training	6,500	4,511	446	-	1,762	-	-	6,719	(219)	-	-	-	220	220	6,939	100	-	-	-	-
Parent Services	2,000	113	112	-	48	-	-	273	1,727	-	-	-	5	5	278	-	-	-	-	-
Consultants	43,292	22,687	3,224	-	9,315	-	-	35,226	8,066	-	-	-	781	781	36,007	-	9,316	3,519	-	-
Other	7,306	4,403	479	-	1,620	-	-	6,502	804	-	-	-	233	233	6,735	154,644	-	4,278	-	-
Total OTPS	134,840	73,524	10,614	-	25,757	4,050	-	113,945	20,895	-	-	-	2,537	2,537	116,482	154,744	16,859	9,357	-	-
Total Early Learn Cost	1,666,486	1,030,370	157,158	-	250,451	54,445	-	1,492,424	174,062	-	24,950	-	35,608	60,558	1,552,982	169,591	88,983	87,739	-	-
Not ACS Funded Cost:																				
CACFP	146,355	-	-	-	-	-	-	-	146,355	-	-	-	-	-	-	169,591	-	-	-	-
In-kind contribution (Head Start)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,983	-	-	-
Sponsor's contribution (not Head Start)	95,046	-	-	-	-	-	-	-	95,046	-	-	-	-	-	-	-	-	87,739	-	-
Other funding source	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,800	-
Total not ACS funded costs	241,401	-	-	-	-	-	-	-	241,401	-	-	-	-	-	-	169,591	88,983	87,739	62,800	-
Total Expenditures	1,907,887	1,030,370	157,158	-	250,451	54,445	-	1,492,424	415,463	-	24,950	-	35,608	60,558	1,552,982	169,591	88,983	87,739	62,800	-
Excess (deficiency) of Revenue over (under) Expenditures	$ -	$ (75,855)	$ (49,078)	$ -	$ (30,861)	$ (15,992)	$ -	$ (171,786)	$ 171,786	$ -	$ 2,585	$ -	$ (35,608)	$ (33,023)	$ (204,809)	$ (25,225)	$ -	$ 1	$ 2,188	$ -

See independent auditors' report on supplementary information.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK

Schedule 2

STATEMENT OF HEAD START EXPENDITURES

FOR THE YEAR ENDED JUNE 30, 2015

BUDGET CATEGORIES	Grant Year 1 7/1/2014-1/31/15	Grant Year 2 2/1/15-6/30/15	TOTAL
Head Start Funded Services			
Personnel cost			
Salaries	$ 88,730	$ 69,621	$ 158,351
FICA	7,995	12,327	20,322
Health insurance	-	-	-
Unemployment insurance	1,216	1,796	3,012
Other insurance (contractor administered)	-	-	-
Other insurance (city administered)	639	(686)	(47)
Welfare	23,048	7,184	30,232
Pension	-	-	-
Substitute staff	8,970	223	9,193
Total personnel cost	130,598	90,465	221,063
Facilities cost			
Rent/Mortgage (contractor administered)	-	-	-
Rent/Mortgage (city administered)	-	-	-
Utilities (contractor administered)	-	-	-
Utilities (city administered)	-	-	-
Taxes/water/sewer	-	-	-
Insurance (contractor administered)	-	-	-
Insurance (city administered)	-	-	-
Custodial services	-	-	-
Telecommunications	1,537	589	2,126
Maintenance/ repairs	954	345	1,299
Other facility	183	23	206
Total facilities cost	2,674	957	3,631
Other than personnel services (OTPS)			
Parent services/Family involvement	-	48	48
Instructional supplies	2,430	980	3,410
Office/Janitorial supplies and postage	5,132	1,929	7,061
Instructional equipment	896	(54)	842
Office/Janitorial equipment	1,113	587	1,700
Training and technical assistance	711	1,051	1,762
Transportation (Children)	-	-	-
Transportation (Staff)	211	64	275
Field trips	349	742	1,091
Food services (not funded by CACFP)	-	-	-
Advertising	750	(569)	181
Audit	-	24	24
Consultants (programmatic)	4,205	3,936	8,141
Consultants (Administrative)	1,131	20	1,151
Other OTPS	32	39	71
Total OTPS	16,960	8,797	25,757
TOTAL HEAD START FUNDED SERVICES	$ 150,232	$ 100,219	$ 250,451

See independent auditors' report on supplementary information.

BUDGET CATEGORIES	Grant Year 1 7/1/2014-1/31/15	Grant Year 2 2/1/15-6/30/15	TOTAL
NON-FEDERAL MATCH FUNDED SERVICES (HS)			
UPK funded services (Contractor)	$ 64,739	$ (10,294)	$ 54,445
UPK funded services (City)	10,260	24,278	34,538
Other NFM funded services (contractor)	-	-	-
Total non federal match expense	74,999	13,984	88,983
Head Start program expense	150,232	100,219	250,451
NFM program percentage	49.9%	14.0%	35.5%
ADMINISTRATIVE EXPENSE			
Personal service expenses	7,339	21,723	29,062
Facility expense	344	318	662
OTPS	8,338	2,054	10,392
Non-federal match	-	-	-
Total Administrative expenses	16,021	24,095	40,116
Head Start program expense	$ 150,232	$ 100,219	$ 250,451
Administrative expense percentage	10.7%	24.0%	16.0%
Special Reporting			
Training & Technical Assistance (PS/FAC/OTPS)			
CACFP Funded Expense	$ 25,573	$ 34,975	$ 60,548

See independent auditors' report on supplementary information.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

Schedule 3(1)

Brownsville Day Care Center

Description	Date Purchased	Amount
Current Year Purchases		$ 29,498
Noncontact Gemfree Forehead Thermometer	2/13/2015	102
Vacuum	3/17/2015	312
Chair Cubes - Set of 4	10/30/2014	199
Easy Clean Comfy Red Chair	11/2/2014	129
Farm Friends Activity Carpet 6X6	11/2/2014	169
Numbers and Letters Activity Carpet	10/30/2014	479
Portable CD Player	11/2/2014	80
Canon Image C2225 Copier Leasing	7/1/2014 - 6/30/2015	2,301
Supply and Install New Refrigerator	1/3/2015	4,950
Painting	11/28/2014 -12/2/2014	20,000
Folding Tables	12/15/2014	227
Kodak Pixpro Digital Camera	1/2/2015	250
Saturn Laminator	11/2/2014	122
ShreDLer	11/2/2014	58
Staples Vertical File Cabinet 2-Drawer, Letter Size, Black	6/5/2015	120
Prior Year Inventory		$ 79,247
60" Gas Range (Renovation)	3/13/2014	3,744
Play Area Padding for 16 Columns (Renovation)	4/3/2014	1,200
Classroom Laminating Machine	10/15/2013	129
Aquarium	10/29/2013	51
Time Clock	9/20/2013	280
2 Line Telephone	1/10/2014	160
Laminating machine	1/2/2013	129
Vacuum Cleaner	1/31/2013	319
ACS-UPK Funds		
Laser Fax	12/10/2011	214
Carpet	1/2/2012	469
Laminating Machine	1/30/2012	129
Children Cot	1/30/2012	330
Sony Stereo	2/24/2012	322
Storage Cabinet	3/2/2012	370
Storage Cabinet	3/2/2012	210
Sofa	3/28/2012	644
Vacuum / Steam Cleaner	4/2/2012	634
Printer Extended Warranty	4/12/2012	254
Kid's Chair	5/5/2012	918

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015 Schedule 3(1)

Brownsville Day Care Center

Description	Date Purchased	Amount
Bin	5/5/2012	129
Station Junction Box	5/7/2012	75
Listening Center Headphones	5/7/2012	297
Carpet	5/7/2012	469
CD Player	5/7/2012	507
Headphones	5/7/2012	210
Kid's Stacking Chair	5/7/2012	188
Doll Crib	5/7/2012	70
Doll	5/7/2012	40
Pretend & Play Combo Kitchen	5/7/2012	499
Pretend & Play Table and Chair Set	5/7/2012	349
Dress-Up Center	5/7/2012	279
Easy-Stack Cot	5/7/2012	1,673
Easy Ride Jump Wagon	5/7/2012	369
Table	5/7/2012	159
Classroom Chair	5/7/2012	138
Mobile Teaching Cabinet	5/7/2012	499
Bookstand	5/7/2012	250
Sand and Water Table	5/7/2012	139
Sets of Cars and Trucks	6/2/2012	420
Dramatic Play Outfits	6/2/2012	690
Window A/C Unit	6/2/2012	279
Chairs	6/5/2012	360
Printer Stand	6/5/2012	260
Chair	6/5/2012	130
Table	6/5/2012	200
Desk	6/5/2012	550
Table	6/5/2012	390
Table	6/5/2012	260
Cabinet	6/5/2012	730
Safe	6/5/2012	270
Sofa	6/30/2012	700
Circleline Tricycle - Medium	2/3/2010	149
Circleline Easy Rider	2/3/2010	159
Circleline Scooter	2/3/2010	129
Circleline Tricycle - Small	2/3/2010	278
I Can Be ABC Rug	2/18/2010	375
Children of the World Rug	2/18/2010	500
Oak Chair	5/6/2010	520
Portable CD Player	6/24/2010	80

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015 Schedule 3(1)

Brownsville Day Care Center

Description	Date Purchased	Amount
Classroom Chair	6/24/2010	168
Classroom Chair	6/24/2010	168
Low Rainbow Round Table	6/24/2010	199
Low Rainbow Group Table	6/24/2010	299
Classroom Laminating Machine	6/24/2010	129
Crawl-Climb Caterpillar	6/24/2010	369
Space-Saver Brick-Building Table	6/24/2010	100
Complete 6 Tub Set	6/30/2010	480
Double Sided Book Display	6/30/2010	600
Maple Table	6/30/2010	200
Shelf Storage Carolina	6/30/2010	600
Modular Science Center	6/30/2010	750
Trike 12 Inch	6/30/2010	660
Canon Pixma IP 3600 Photo Printer	6/30/2010	80
Canon Powershot SD1300 IS Digital Camera	6/30/2010	180
Table Green Flip Top	6/24/2010	285
CC 2 Shelf Storage Unit	6/24/2010	144
Shelf Unit 8 Section-Birch	6/24/2010	188
Storage Toys & Blocks Mobile	6/30/2010	199
Childcraft Chest of Drawers	6/30/2010	110
Language Center 2-Sided Multi-Use	6/30/2010	390
Birch Dress Up Storage Unit 45H	6/30/2010	185
Birch 3 Shelf Unit	6/30/2010	121
Blue Chair Bucket with Glides	6/30/2010	261
Red Chair Bucket with Glides	6/30/2010	348
Kit Comfy Sofa and Chair Set	6/30/2010	219
Easel Center 4 Storage with Dry panels	6/30/2010	320
Audio Visual Center Multi Media with Shelves	6/30/2010	222
Activity Rectangular Table	6/30/2010	171
Computer Workstation	6/30/2010	158
OptiPlex 780 Minitower Base Standard	6/30/2010	1,610
Dell 3130cn Color Laser printer	6/30/2010	972
Vacuum Cleaner	9/16/2010	399
Ladder	9/16/2010	70
Multi-Purpose Tool Set	9/16/2010	30
Computer Monitors	10/5/2010	237
Diaper Pail	10/13/2010	60
Changing Table	10/13/2010	649

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015 Schedule 3(1)

Description	Date Purchased	Amount
Brownsville Day Care Center		
Toddler Kitchen	11/10/2010	379
Computer	5/5/2011	549
Computer	5/5/2011	848
USB 6ft Cable	5/5/2011	11
Printer	5/5/2011	60
Couch	6/6/2011	189
Chair	6/6/2011	139
Mirror	6/6/2011	115
Dress Up Cupboard	6/6/2011	350
Giant Pillow	6/6/2011	120
Activity Center	6/7/2011	243
Mobile Mite	6/7/2011	254
Storage Unit	6/7/2011	480
Two Level Storage	6/7/2011	1,000
Sand and Water Table	6/7/2011	310
Table	6/22/2011	868
Folding Chairs	6/22/2011	309
CACFP Funds		
Cadco Model CTS 4 Slice Commercial Toaster	3/11/2010	362
UNIVEX Mixer	5/14/2004	2,416
UNIVEX Mixer Stand	5/14/2004	246
UNIVEX Slicer	5/14/2004	1,028
Refrigerator VIC VR-2	11/19/2002	1,997
Food Processor	N/A	445
Freezer	6/1999	2,140
19” TV Toshiba	2/1999	382
Zenith VCR	2/1999	246
Fax Machine	10/1999	200
Office Furniture		
Desks	N/A	N/A
Conference Tables	N/A	N/A
Arm Chairs	N/A	N/A
Typing Chair	N/A	N/A
Typewriter (Olivetti)	N/A	N/A
Adding Machine (Canon P-101)	N/A	N/A
Round Table	N/A	N/A
Office Chairs	N/A	N/A
Folding Chairs	N/A	N/A
Files - 3 Drawers	N/A	N/A
Files - 3 Drawers	N/A	N/A

See independent auditors' report on supplementary information.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015 Schedule 3(1)

Brownsville Day Care Center

Description	Date Purchased	Amount
Serving Carts	N/A	N/A
Fan	N/A	N/A
Set of 3 Chairs - Kitchen	N/A	N/A
Sofa	N/A	N/A
Arm Chairs	N/A	N/A
Letter File Cabinet	N/A	N/A
Coat Racks	N/A	N/A
Housekeeping Furniture		
Stove	N/A	N/A
Refrigerator	N/A	N/A
Sink	N/A	N/A
Dressing Unit	N/A	N/A
Bunk Bed	N/A	N/A
Wall Easel	N/A	N/A
Book Unit	N/A	N/A
Playroom No. 1		
Large Tables	N/A	N/A
Small Square Table	N/A	N/A
Small Round Table	N/A	N/A
10” Children’s Chairs	N/A	N/A
Book Unit	N/A	N/A
Play Kitchen Units	N/A	N/A
Sinks	N/A	N/A
Dressing Unit	N/A	N/A
Sand/Water Table	N/A	N/A
Mirror (Dressing)	N/A	N/A
Toy Storage Units	N/A	N/A
Playroom No. 2		
Rectangular Tables	N/A	N/A
Square Tables	N/A	N/A
12” Chairs	N/A	N/A
Rocking Chairs	N/A	N/A
Wooden Workbench	N/A	N/A
Sink Unit	N/A	N/A
Clothes Closet	N/A	N/A
Play Kitchen Unit	N/A	N/A
Bookcases	N/A	N/A
Block Units	N/A	N/A
Game Storage Units	N/A	N/A

See independent auditors' report on supplementary information.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
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Brownsville Day Care Center

Description	Date Purchased	Amount
Playroom No. 3		
Large Tables	N/A	N/A
12” Chairs	N/A	N/A
Workbench	N/A	N/A
Book Storage Unit	N/A	N/A
Storage Units	N/A	N/A
Play Kitchen Units	N/A	N/A
Sinks	N/A	N/A
Piano	N/A	N/A
Toshiba Copier (including installation)	5/31/1984	870
Supply Kit for Toshiba Copier	5/31/1984	215
Cabinet Stand	5/31/1984	100
Fax Equipment (plus hook-up)	4/28/1989	1,480
Alarm System	5/26/1989	2,950
RCA 20” Color T.V.	6/1989	296
Commodore Computer	6/1987	650
Phonographs	6/1987	370
Rectangular Tables 30” x 60”	6/1987	240
10” Nursery School Chairs	6/1987	621
Mobile Listening Centers	6/1987	278
Fold and Roll Storage Unit	6/1987	339
Carousel Bookcase	6/1987	179
Dukane Avmatic Cassettes	6/1987	1,215
Locking File Cabinet-Classroom	6/1987	80
“Easy Care” Table & Chair Set	6/1987	110
Carousel Music Centers	6/1987	705
Rectangular Table 48” x 72”	6/1987	150
Calculator	6/1987	60
Cabinet - Walnut	6/1987	498
1503 ZMR Copier	11/1989	1,640
Sharp Calculator 1652	6/1990	98
Recording Studio (Music Machine)	5/3/1991	160
Canvas Shade **	5/1991	875
Vacuum Cleaner	12/1991	299
Dual Cassette Deck	12/1991	N/A
Proctor Silex Light Iron	12/1991	N/A
Floor Buffer	12/1991	N/A
Floor Stripper	12/1991	N/A
Phone	9/1991	86

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Brownsville Day Care Center

Description	Date Purchased	Amount
African Drums **	N/A	N/A
Large Canvas **	N/A	N/A
Kitchen Aide Mixer ***	N/A	N/A
Large Can Opener ***	N/A	N/A
Kitchen Range Model H284	N/A	N/A
Commercial Fan	N/A	N/A
Computer and Printer GSX-240 Citizen	N/A	N/A
Serial # AX BTO 13424	N/A	N/A
Nintendo **	N/A	N/A
Stereo Cassette Deck **	N/A	N/A
VCR	N/A	N/A
Panasonic Radio **	N/A	N/A
ACS Funds		
Gateway PC and Monitor	11/30/2000	1,009
Vanity Set	N/A	N/A
Storage Cabinet	N/A	N/A
14” Wooden Chairs	N/A	N/A
Adj. Table	N/A	N/A
Children Coat Rack	N/A	N/A
Game-Table/Football, Soccer	N/A	463
PD Telephone	N/A	150
T.V. Goldstar 19”	N/A	225
Big Fan 30”	N/A	225
Game-Rimball 6 Ft.	N/A	196
Air Conditioner 6,000 BTU	N/A	325
Air Conditioner 5,000 BTU	N/A	260
Vacuum, Hoover	N/A	269
Easy Ride Trike	11/24/2003	299
Lakeshore Magnifier Center	8/9/2007	50
Heavy Duty School Microscope	8/9/2007	70
Cassette Recorder/Player	5/7/2008	30
Step Toddler Changing Table	9/25/2008	649
Getting Ready Carpet	3/05/2009	898
Spanish-English Carpet	3/05/2009	449
Cassette Recorder/Player	5/07/2009	60
Dell Multifunction Laser Printer	6/25/2009	337
Air Conditioner 15K BTU	9/17/2009	399

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
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Brownsville Day Care Center

Description	Date Purchased	Amount
Private Funds		
Stacking Cots	3/19/2004	690
Young Explorer Computers	12/23/2004	Donated
Desk SW Binder, Speaker	12/23/2004	Donated
Powerstrips, Keyboards, Think Centre	12/23/2004	Donated
15” Monitors	12/23/2004	Donated
HP PhotoSmart R725	2/26/2007	160
Canon IR2020 Copier	5/15/2007	3,225
CA		
Daewoo DVD/VCR Player	9/8/2005	70
CACFP Funds		
Utility Cart, Open, 3 Shelf Size 15½” x 24”	11/14/2007	720
Microwave Oven, 1000W, all stainless	11/14/2007	500
Waring Food Processor-Vertical Chute	10/16/2008	665

** Paid from private fee funds
*** Paid from USDA funds

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

SCHEDULE 3(2)

Polly Dodge Day Care Center

Description	Date Purchased	Amount
Current Year Purchases		$ 5,841
Sand-Water Table	3/12/2015	299
Canon Image C2225 Copier Leasing	7/1/2014 - 6/30/2015	2,691
A.C. Unit Installation at Polly Dodge ELC	6/26/2015	1,800
3M Scotch TL-901 Thermal Laminator	11/2/2014	32
Water Purfier Leasing	7/1/2014 - 6/30/2015	1,019
Prior Year Inventory		$ 104,310
ACS Funds		
Portable CD Player	10/21/2013	80
Air Conditioner Units	7/22/2013	3,520
Giant tree house	10/2/0212	169
Rainbow table	10/2/0212	398
CD player	10/2/0212	189
Sand and water table	10/2/0212	289
Easy-Stack Cot Carrier	6/2/2013	100
Microwave	9/11/2011	90
CPR Prompt (5 pack)	1/10/2012	830
Coffee Machine	2/10/2012	130
Scanner	2/10/2012	390
32” LCD TV	6/2/2012	269
Paper Case	6/18/2012	55
Frame	6/18/2012	17
Drawing Paper Set	6/18/2012	16
Pet Vet Center	6/18/2012	30
All-In-One Kitchen	6/18/2012	599
Craft Paper Set	6/18/2012	110
Writing Center	6/18/2012	349
Art Paper Set	6/18/2012	26
Stapler	6/18/2012	80
Write Journals	6/18/2012	66
Vacuum Cleaner	6/21/2012	895
Kids Clrs Sign-In Comm Center	6/22/2012	399
Kids Chair	6/29/2012	160
Birch Storage Unit	6/29/2012	1,407
Indoor-Outdoor Cozy Corner	6/29/2012	698
Reading Pillows	6/29/2012	240
Little Beanbags	6/29/2012	160
Magnetic Vehicle Set	6/29/2012	25
Little Hands Music Makers	6/29/2012	20

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THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
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SCHEDULE 3(2)

Polly Dodge Day Care Center

Description	Date Purchased	Amount
Super-Safe Color Viewers	6/29/2012	20
Soft and Safe Building Blocks	6/29/2012	50
Laser Printer	6/29/2012	280
Computer	6/29/2012	8,948
Laser Printer	6/29/2012	670
Classroom CD-Dual Cassette Player	10/29/2009	189
Pretend N Play Table-Chair Set	10/29/2009	279
Pretend N Play Table-Chair Set	10/29/2009	279
Double Pedestal Desk	4/1/2010	180
Outdoor Classroom Cart	4/22/2010	249
Kids Colors Spacemaker Storage Unit	4/22/2010	449
Outdoor Classroom Cart	4/22/2010	249
Oak Chair	4/22/2010	260
Classroom CD & Cassette Player	5/13/2010	169
Tuff Stuff Chair	5/13/2010	132
Space-Saver Brick-Building Table	5/13/2010	100
OptiPlex 780 Minitower Base Standard	6/30/2010	1,610
Just Like Home Couch & Chair	6/30/2010	480
Colorful Places Rug 8’4” x 13’4”	6/30/2010	470
Tuffy Cart	6/30/2010	120
Sunny Day Rectangular Carpet 8’4” x 11’8”	6/30/2010	450
Listening Center Station	6/30/2010	700
Portable 4 Person Learning Center	6/30/2010	292
Ash Standard Storage 3-Shelf Unit	6/30/2010	600
Bilingual Numero Carpet 8’3” x 11’8”	6/30/2010	450
ABC Butterfly Carpet 3’10” x 5’5"	6/30/2010	140
Solid Blue Carpet	6/30/2010	200
K System Table	6/30/2010	705
K System Shelf	6/30/2010	860
Sand & Water Activity Table	6/30/2010	248
K System Block Organizer	6/30/2010	1,720
Sanyo 42” Plasma TV	6/30/2010	489
File Cabinet	8/25/2010	220
Vacuum Cleaner	9/16/2010	399
Computer Monitors	10/5/2010	237
Vacuum Cleaner	2/22/2011	227
Dell 19” Flat Screen Monitors	4/4/2011	681
Folding Table	6/22/2011	1,736
Book Case	6/22/2011	990
Chairs	6/22/2011	1,815
Microwave Oven	6/22/2011	253
Chairs	6/22/2011	298
Acoustical Partition Panel	6/22/2011	187
Newco Pour-Over Brewer	6/22/2011	332
Epson Projection Screen	6/22/2011	150

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
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SCHEDULE 3(2)

Description	Date Purchased	Amount
Polly Dodge Day Care Center		
Markerboard	6/22/2011	236
Projector	6/22/2011	399
Mobile Beverage Cart	6/22/2011	420
Laser Printer	6/30/2011	280
Air Conditioner	7/30/2003	600
Frigidaire Air Conditioners	5/28/2004	1,300
Space-Saver Mobile Art Center Set	6/4/2007	139
Easy-Clean Comfy Chair	11/14/2007	129
Easy-Clean Comfy Couch	11/14/2007	179
4-Way Sand & Water Table With Top	11/14/2007	186
Hardwood Doll Crib With Bedding Set	11/14/2007	62
Hardwood Doll High Chair	11/14/2007	45
Space-Saver Dress-Up Center	11/14/2007	199
All-Purpose Mobile Teaching Easel	11/14/2007	209
Kids Colors Mobile Book Organizer	11/14/2007	187
Changing Station Wall Unit	3/6/2008	363
Step Toddler Changing Table	3/6/2008	649
4-Way Sand & Water Table	3/20/2008	169
Vacuum Cleaner	4/17/2008	110
10 Heavy Duty Pedal Trike With Helmets	6/5/2008	526
Overhead Projector 2400 With Organizer	6/30/2008	222
Tuffy Cart With Electrical Outlets	6/30/2008	120
12” Xyron 1200 With Refill Cartridge	6/30/2008	265
Ash Book Display	6/30/2008	200
Portable Cassette Player-Recorder	11/20/2008	50
Brother 4100E Laser Fax Machine	8/27/2009	300
Sylvania Dual DVD/VCR Recorder	3/18/2010	130
CACFP Funded		
Classroom Chairs	12/22/2003	1,308
Classroom Tables	12/22/2003	921
60th Garland Gas Range	6/25/2003	3,399
Upright Vacuum Cleaner 16”	3/05/2009	206
NYU Funds		
Dell Monitors With DVD Player Internal	11/29/2007	455
UPK		
Sand Water Table	1/21/2005	139
Top for LA308-Red	1/21/2005	55
Heavy Duty Hardwood Easel	1/21/2005	100
Listening Center Headphones Set - 8	2/4/2005	100
135 Tuff Stuff Chair - Blue	2/4/2005	584
Tuff Stuff Reet-Table-Blue	2/4/2005	199
Karaoke CDG Port	4/26/2005	54
Lakeshore Economy Workbench	3/3/2005	179
Tchrs. Tuff Stuff Chair - Blue	5/25/2005	149

See independent auditors' report on supplementary information.

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SCHEDULE 3(2)

Polly Dodge Day Care Center

Description	Date Purchased	Amount
Mobile Computer Station	5/25/2005	149
2 Leg Braces - 2 Arm Crutches	5/25/2005	17
Doll High Chair	5/25/2005	40
Lets Pretend Stage and Store	5/25/2005	70
Book Tub Storage Center	6/23/2005	597
Just-My-Size Furniture Set	6/23/2005	199
Help-Yourself Book Boxes - Stib	6/23/2005	150
Lit Chest-Pre K	6/23/2005	885
Hamilton Deluxe Headphone	6/9/2005	24
Adjustable Mobile Computer Station	12/8/2005	497
Builder Block Storage Cabinet	12/8/2005	500
Refrigerator	12/8/2005	109
Butcher-Block Table and Chair Set	12/8/2005	705
Heavy Duty Hardwood Easel	12/8/2005	99
Hardwood Cart	12/8/2005	99
Reading Readiness Act Carpet	12/8/2005	379
Alphabet Activity Carpet	12/9/2005	379
Classroom Chair - 13.5” - Blue	12/13/2005	321
Safe Appliances Set	12/13/2005	30
Giant Clear-View Water Play Table	12/13/2005	123
Dressing Frames Computer Set	12/13/2005	49
Classroom Mailbox	12/13/2005	50
Who’s Here Today Attendance Chart	12/13/2005	46
Kids Color Book Center - Blue	1/20/2006	199
Tuff Stuff Sky Blue Carpet	1/20/2006	109
Just-My-Size Furniture Set	1/20/2006	99
Heavy Duty Bookbinding machine	4/5/2006	398
Lexmark X8350 Copier/Printer	4/21/2006	400
Read & Relax Book Station	4/26/2006	249
Just-My-Size Furniture Set	4/26/2006	100
Tuff Stuff Book Center & Carpet - 9’x 12’	4/26/2006	698
Book Display Stand	4/26/2006	17
Adjustable Chart Stand	4/26/2006	50
Large Round Table	4/26/2006	159
Adjustable Mobile Computer Station	4/26/2006	149
Easy-Clean Comfy - Blue Chair	4/26/2006	129
Easy-Clean Comfy - Blue Couch	4/26/2006	169
CD Single Cassette Recorder	4/26/2006	170
Best-But Crayon Stand - 8 Color Box	4/26/2006	40
Heavy Duty Harwood Easel	4/26/2006	100
Super-Safe Tabletop Paper Center	4/26/2006	90
Paper Storage Center	4/26/2006	150
Large Messy Mats	4/26/2006	30
Space Saver Dress-Up Center	5/2/2006	199
Economy Sand & Water Table Set	5/2/2006	200

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SCHEDULE 3(2)

Polly Dodge Day Care Center

Description	Date Purchased	Amount
Epson C88 Color Inkjet Printer	6/28/2006	232
Tuxedo “L” Desk	6/28/2006	250
Lexington Seville Computer Desks	6/28/2006	200
Under Desk Stand	6/28/2006	180
GE Convection Microwave Oven	1/22/2007	242
Mr. Coffee 10 Cup Coffee Maker	1/22/2007	50
Canon ZR800 Camera	1/22/2007	270
Push-Button Play Phone	2/6/2007	20
Kid-Safe Blender	2/6/2007	26
Kid-Safe Coffee Maker	2/6/2007	26
Adjustable Chart Stand	2/6/2007	49
Peg Number Boards	2/6/2007	30
Classroom Carry-All	2/6/2007	20
Lets Count Playground Balls	2/6/2007	24
Hands-On Sorting Center	2/6/2007	20
Discovering Color Viewers	2/6/2007	30
Kid-Safe Appliance Set	2/6/2007	30
Root Viewer Garden	2/8/2007	22
Foam Building Blocks Set	2/8/2007	30
Tool Bench	2/8/2007	30
Food-Filled Shopping Cart	2/8/2007	24
Shapes Sorting With Rack	2/8/2007	47
Colors Sorting With Rack	2/8/2007	60
PNY 2GB SD Memory	2/10/2007	60
Digital Camera	2/10/2007	50
Kodak Easyshare Camera	2/10/2007	272
Teachers Tuff-Stuff Chair	2/12/2007	495
In Class Teachers Chair	2/12/2007	132
Sand and Water Table	2/22/2007	310
Lexmark Combo	3/14/2007	60
Search and Find Rhyming Bags	3/14/2007	49
Listen Learn Awareness Cassettes	3/14/2007	99
Listen Learn Cassettes	3/14/2007	169
Furniture Set	3/14/2007	99
Little Red Beanbag	3/14/2007	69
Little Green Beanbag	3/14/2007	69
Cassette Players	3/14/2007	148
Mobile Book Organizer	4/1/2007	249
All-Purpose Mobile Teaching Easel	11/14/2007	70
Kids Colors Mobile Book Organizer	11/14/2007	62
KD-CLR MAG W-W Big BK Center	11/14/2007	199
Dell Monitors With DVD Player Internal	11/29/2007	455
Radius Bookcase 36” Reinforced	2/28/2008	371
4-Way Sand & Water Table With Top	3/20/2008	376
Portable Cassette Player-Recorder	3/20/2008	50

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SCHEDULE 3(2)

Polly Dodge Day Care Center

Description	Date Purchased	Amount
Pretend N Play Combo Kitchen	3/20/2008	798
Giant Classic Dollhouse With Furniture	3/20/2008	199
Soft N Pauseable Family-Complete Set	3/20/2008	95
Vacuum Cleaner	4/17/2008	110
Soft N Pauseable Family-Complete Set	6/5/2008	95
Giant Classic Dollhouse With Furniture	6/5/2008	199
Easy-Stack Cot Carrier	6/5/2008	80
Classic Hardwood Rocking Chair	6/5/2008	249
Upright Vacuum Cleaner 16”	3/5/2009	103
Private Funds		
Lexington Seville Computer Disks	6/28/2006	149
Classic Tiffany Executive Desk	6/30/2006	300
Search and Find Alphabet Bags	3/14/2007	95
Read It Sing It CD Library Set	3/14/2007	99
Read It Sing It CD Book Set	3/14/2007	199
Space-Saver Listening Ctr. Table	3/14/2007	747
Read-Around Activity Carpet	3/14/2007	358
Oval Carpet	3/14/2007	229
Big Beanbag Seat-Red	3/14/2007	99
Magnetic Write-Wipe Big Book Ctr.	3/14/2007	597
Brother 5675 Plain Paper	5/5/2007	60
True Seating Black Leather	5/5/2007	127
Canon IR2020 Copiers	5/15/2007	3,225
Super Housecleaning Set w/Stand	6/22/2007	385
Gateway PC and Monitor	6/26/2001	1,387
Cots	N/A	N/A
Rollers	N/A	N/A
Wooden Chairs	N/A	N/A
Metal Chairs	N/A	N/A
Plastic Chairs	N/A	N/A
Easels	N/A	N/A
Water Tables	N/A	N/A
Sand Boxes	N/A	N/A
Record Players	N/A	N/A
Tables	N/A	N/A
Rectangulars	N/A	N/A
Rounds	N/A	N/A
Squares	N/A	N/A
Hexagonals	N/A	N/A
Shelves	N/A	N/A
Storages	N/A	N/A
Blocks	N/A	N/A
Books	N/A	N/A
Paint Rack	N/A	N/A

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THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
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SCHEDULE 3(2)

Polly Dodge Day Care Center

Description	Date Purchased	Amount
Work Benches	N/A	N/A
Reading Cylinder	N/A	N/A
Green Metal Cabinet	N/A	N/A
Cubby Units - Complete	N/A	N/A
Cubby Units - Single	N/A	N/A
Puppet Theater	N/A	N/A
Doll Bed	N/A	N/A
Sink	N/A	N/A
Stoves	N/A	N/A
Mirrors	N/A	N/A
Refrigerators	N/A	N/A
Hutches	N/A	N/A
Combo Unit	N/A	N/A
Cabinet	N/A	N/A
Office Chairs	N/A	N/A
Metal File Cabinets	N/A	N/A
Red Metal Couch	N/A	N/A
Office Desks	N/A	N/A
Book Shelf	N/A	N/A
Canon Xerox Machine	N/A	N/A
Calculator	N/A	N/A
Smith-Corona Typewriter	N/A	N/A
Small Grey Filing Cabinet	N/A	N/A
Metal Serving Carts	N/A	N/A
Rectangular Table	N/A	N/A
Metal Chairs	N/A	N/A
Storage Cabinet - Metal	N/A	N/A
Store Shelf - Metal	N/A	N/A
Westinghouse Freezer	N/A	N/A
Double Freezer	N/A	N/A
Dish Washer	N/A	N/A
Blender	N/A	N/A
Mixer	N/A	N/A
Slicer	N/A	N/A
Nautilus	N/A	N/A
Boat Slide	N/A	N/A
Junior Gym	N/A	N/A
Climbing Board and Apparatus	N/A	N/A
Tricycles	N/A	N/A
Wagons	N/A	N/A
Fire Chief Car	N/A	N/A
Tractor	N/A	N/A
Slide	N/A	N/A
Filmstrip Projector	N/A	N/A
Touch and Tell Machine	N/A	N/A

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
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SCHEDULE 3(2)

Description	Date Purchased	Amount
Polly Dodge Day Care Center		
Touch and Tell Modules	N/A	N/A
Books and Cassettes	N/A	N/A
Fedders Air Conditioners	9/12/1988	2,000
Computer System Plus Software	6/1989	6,000
Phonographs	6/1987	370
Rectangular Tables 30” x 60”	6/1987	240
10” Nursery School Chairs	6/1987	621
Mobile Listening Centers	6/1987	278
Fold and Roll Storage Unit	5/1987	339
Carousel Bookcase	5/1987	170
Dukane Avmatic Cassettes	6/1987	1,215
Locking File Cabinet - Classroom	6/1987	80
Easy Care Table and Chair Set	6/1987	100
Carousel Music Centers	6/1987	705
Rectangular Table 48” x 72”	6/1987	105
Calculator	6/1987	60
Cabinet - Walnut	6/1987	498
Resource Rm./Library		
Math Module for Math Center	N/A	N/A
Alphabet Boxes for Language Art Center	N/A	N/A
Woodworking/Craft Room		
Peg Board	N/A	N/A
Assorted Tools	N/A	N/A
Kitchen		
Cleaver Knife	N/A	N/A
Cutting Board	N/A	N/A
Assorted Spoons and Forks for Children	N/A	N/A
Plastic Cups for Juice	N/A	N/A
Thongs	N/A	N/A
Soup Bowls	N/A	N/A
Plastic Garbage Can	N/A	N/A
Other		
Vacuum Cleaner	N/A	N/A
Drill	N/A	N/A
Outside Equipment		
Bicycles	N/A	N/A
Balls	N/A	N/A
Jump Ropes	N/A	N/A
Sprinkler System w/Hose	N/A	N/A

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

SCHEDULE 3(2)

Polly Dodge Day Care Center

Description	Date Purchased	Amount
Classroom #1 & #4		
Fish Tanks - Rm. 1 & 2	N/A	N/A
Shelving Unit - Rm. 1	N/A	N/A
Stereo System - Rm. 1	N/A	N/A
Peg Board - Rm. 3	N/A	N/A
Rectangle Tables - Rm. 2 & 3	N/A	N/A
Child Space Cubbie Units - Rm. 2	N/A	N/A
Intercoms	N/A	N/A
Office Inventory		
Smith Corona WP	N/A	N/A
Cooking Center		
Dish Rack	N/A	N/A
Cooking Sets	N/A	N/A
Pot Holders	N/A	N/A
Smith-Corona WP	N/A	N/A
Dish Rack	N/A	N/A
Cooking Sets	N/A	N/A
Pot Holders	N/A	N/A
Hot Plate	N/A	N/A
Large Pot	N/A	N/A
Drying Rack Rm. #1	N/A	N/A
Gross Motor Hoops #1	N/A	N/A
Flannel Board #1	N/A	N/A
Caliphone Record Player	N/A	N/A
Punching Bags On Stand	N/A	N/A
Pre-School Table and Chair Set #1	N/A	N/A
Kiddie Komfort Sofa Set #4	N/A	N/A
Refrigerator	6/28/1998	2,594
Compaq PC	N/A	N/A
Lexmark Printer	N/A	N/A
Storage Island	8/18/1997	391
CD System	4/07/1998	256
Cot Covers	N/A	500
Classroom Blinds	N/A	1,019
Classroom Blinds	N/A	N/A
Air Conditioners	N/A	1,000
High Chairs	N/A	500
Trap Tables	N/A	230
Multipurpose Shelf	N/A	239
Block Units/Water Table	N/A	1,802
Floor That Teach Rug	N/A	210
30 x 60 Tables	N/A	300
Chairs	N/A	368
Refrigerator	N/A	N/A

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

SCHEDULE 3(3)

Roberta Bright Day Care Center

Description	Date Purchased	Amount
Current Year Purchases		$ 3,837
Dell Laser Printer	12/12/2014	190
Hamilton AM/FM CD Player	10/30/2014	122
Sand and Water Table with Shelf	10/22/2014	415
See Thru Sand and Water Table With Lid	10/22/2014	460
30 Player Rhythm Set	9/30/2014	180
9x12 Learn Shapes Color Carpet	10/9/2014	453
Learn Around Act Carpet	10/9/2014	229
Canon Image C2225 Copier Leasing	7/1/2014 - 6/30/2015	1,725
Bissell Rechargeable Electric Broom with Hand Held Vacuum	10/6/2014	63
Prior Year Inventory		$ 69,051
Portable Play Equipment (Renovation)	3/24/2014	4,995
CCTV System(8 Ch Digital Recorded, 1 TB Memory, 2 - 21" Monitors, 5 - HI-Resolution Cameras, 700 TVL W/IR Illumination (Renovation)	3/21/2014	1,824
Mailbox	1/22/2014	30
Vacuum Wet/Dry Shop-Vac	3/18/2014	160
Vacuum Sanitaire 689 Dust	3/27/2014	178
Digital Camera	10/17/2013	149
9x12 Alphabet Carpet	10/17/2013	469
Mobile Listening-Storage Center	10/17/2013	329
Read-Along Listening Center	10/17/2013	179
Single Student Read Along Library	10/17/2013	329
Preschool Double-Sided Storage	10/17/2013	399
Brick-Build Activity Table	10/17/2013	299
Heavy-Duty Sign-in Communication Center	10/17/2013	369
Kids Color Writing Center	10/17/2013	399
Computer Table	8/23/2013	747
Cordless Phone	9/12/2013	207
ACS-UPK Funds		
Wet/Dry Vacuum Cleaner	7/5/2011	450
Sign-In Communication Center	7/10/2011	698
Mobile Computer Table	7/24/2011	2,748
Computer	9/20/2011	1,604
Karaoke Player	9/29/2011	275
Laser Printer	10/12/2011	344
Sony DVD Player	11/10/2011	37
Vacuum Cleaner	12/8/2011	315
Time Recording Machine	3/30/2012	230

See independent auditors' report on supplementary information.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

SCHEDULE 3(3)

Description	Date Purchased	Amount
Roberta Bright Day Care Center		
Laser Printer	4/12/2012	285
32” LCD TV	6/2/2012	269
Food Processor	6/4/2012	695
Kid-Sized Outdoor Equipment Cart	6/29/2012	129
Kids Table	6/29/2012	796
Table & Chair Set	6/29/2012	169
Kids Writing Center	6/29/2012	399
Fold & Roll Cubby Unit	6/29/2012	699
Birch Mobile Listening Center	6/29/2012	249
Classroom Teacher’s Chair	11/12/2009	50
Puppet Theater Flannel Board	6/30/2010	200
Flower Hopscotch Rug	6/30/2010	150
Kaplan Book Bench	6/30/2010	630
Kid Safe Computer	6/30/2010	1,250
Deluxe CD Stereo Cassette Center	6/30/2010	440
Kaplan Stackable Chairs	6/30/2010	899
Sand/Water Tub and Stand	6/30/2010	340
Give Planet Hug Rug 7’8” x 10’10”	6/30/2010	400
Designer Laundry Combo with Iron	6/30/2010	370
Rainbow Exercise Mat 4’ x 6’	6/30/2010	185
Flannel Board Room Divider	6/30/2010	420
Compartment Storage Unit	6/30/2010	2,400
FunTable Block Table 32” x 32”	6/30/2010	300
Art Cart	6/30/2010	270
Rolling Storage Cart	6/30/2010	180
Workbench with Vise and Hooks	6/30/2010	250
ACS-UPK Funds		
Activity Table Standard 30” x 72”	6/30/2010	885
Single Computer Desk	6/30/2010	193
Kodak ESP 5250 All-In-One-Printer	6/30/2010	150
Global Leather Executive Chair	6/30/2010	130
OptiPlex 780 Minitower Base Standard	6/30/2010	1,610
Dell 1510X Value Series Projector	6/30/2010	732
Black Pocket Camcorder 8GB	6/30/2010	264
Latitude E6510 Notebook	6/30/2010	1,052
Carpet	9/20/2010	399
Alphabet Carpet	9/20/2010	449
Carpet	9/20/2010	449
Carpet	9/27/2010	460
Computer Monitors	9/27/2010	237

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

SCHEDULE 3(3)

Roberta Bright Day Care Center Description	Date Purchased	Amount
Table and Chairs	5/26/2011	199
Chairs	5/26/2011	99
Storage Unit	5/26/2011	299
Pretend N'Play Table and Chair Set	5/26/2011	299
Bookstand	5/26/2011	139
Communication Center	5/26/2011	349
Storage Unit	5/26/2011	349
Couch	5/26/2011	179
Storage Unit	5/26/2011	229
Coach	5/26/2011	179
Easel	5/26/2011	269
Sand and Water Table	5/26/2011	249
Storage Unit	5/26/2011	349
CACFP Funds		
Victory Refrigerator	10/20/2003	1,896
UPK		
Literacy Chest Pre-K	6/23/2005	590
Just My Size Furniture	6/23/2005	199
Read and Relax Book Station	6/23/2005	249
Heavy Duty Bookbinding Machine	5/19/2006	199
First Words Activity Carpet - 9' x 12'	6/19/2006	399
Love Bear Rug	9/7/2006	290
Table Writing Center	2/21/2007	50
Sort A Shape Activity Board	2/21/2007	17
Press and Play Cash Register	2/21/2007	14
See and Smile Play Camera	2/21/2007	13
Just-My-Size Backpack Set	2/21/2007	17
Double-Sided Writing Center, Jr.	3/9/2007	435
Lectern Public Address Sound System	3/13/2007	145
Table 6t.	3/24/2007	45
Metal Folding Chair	3/26/2007	44
Classic Nancy Bottles Set with Caddy	4/25/2007	14
Easy Label Bin Clear	4/25/2007	32
Red Quantum Chair Matching Legs	6/23/2007	144
Blue Quantum Chair Matching Legs	6/23/2007	144
4-Drawer Lateral	9/13/2007	158
File Cart 8 Comp Organizer	9/20/2007	245
Deep 2 Drawer Mobile File	1/17/2008	30
Listening Center, AMPLIVOX 6 Station	3/6/2008	189
Listening Center Group Table	3/6/2008	150

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

SCHEDULE 3(3)

Roberta Bright Day Care Center Description	Date Purchased	Amount
Lakeshore Writing Center	3/6/2008	200
Space-Saver Listening Center Table	4/17/2008	249
Easy-View Classroom Aquarium With Kit	4/17/2008	164
Preschool Picture Globe	4/17/2008	48
Adult Rocker	03/05/2009	289
Sing & Read Alphabet Series Kit	03/05/2009	400
It's A Multiculture World Library	04/23/2009	95
Hamilton AM/FM CD Player	04/23/2009	80
Butcher Roll 36" 60 lbs	04/23/2009	43
Cassette Recorder/Player	04/30/2009	76
Hoop with Back Basketball Metal	04/30/2009	126
Kit Calendar Early Childhood PK	04/30/2009	63
Game Smart Toss	04/30/2009	54
Board Scooter 12" Assorted Colors	04/30/2009	114
Miscellaneous		
Rectangle Table, 24" x 48"	8/31/2001	142
Hardwood Chairs 12"	8/31/2001	414
Desks	N/A	N/A
File Cabinets - 4 Drawer	N/A	N/A
Conference Tables	N/A	N/A
File Cabinets - 2 Drawer	N/A	N/A
Desk Chair	N/A	N/A
Side Chairs	N/A	N/A
Typewriter	N/A	N/A
Chairs	N/A	N/A
Bulletin Board	N/A	N/A
Cabinets	N/A	N/A
Tables	N/A	N/A
Cubbies	N/A	N/A
Music Stands	N/A	N/A
Puppet Stands	N/A	N/A
Library Cabinets	N/A	N/A
Cots	N/A	N/A
Woodwork Tables	N/A	N/A
Record Player	N/A	N/A
Easels	N/A	N/A
Chairs - Children	N/A	N/A
Rocking Chair	N/A	N/A
Bikes	N/A	N/A
Water Table	N/A	N/A

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

SCHEDULE 3(3)

Roberta Bright Day Care Center Description	Date Purchased	Amount
Scale	N/A	N/A
Examination Table	N/A	N/A
Hot Water Heater	N/A	N/A
Hobart Dishwasher/Booster	N/A	N/A
Serving Carts	N/A	N/A
Table	N/A	N/A
Blackboard	N/A	N/A
Copier	7/11/1988	1,695
Cavelier Typewriter	7/1987	325
Metal Mirror	5/11/1987	55
Cots	5/11/1987	784
Trapezoidal Table 18”	5/11/1987	100
Round Table 18”	5/11/1987	100
Round Table 22”	5/11/1987	100
Tables (Red/Yellow)	5/11/1987	460
Easy Chairs	5/11/1987	225
Double Face Mobile Centers	5/11/1987	1,054
Hinged Storage Units	5/11/1987	761
Storage Unit (Half of HP 118)	5/11/1987	136
Trapezoidal Table 26”	5/11/1987	100
Round Table 26”	5/11/1987	100
Wood Chairs 16”	5/11/1987	80
5-Section Locker Unit	5/11/1987	206
Univex 10” Slicer	N/A	761
Stainless Steel Table	N/A	N/A
Private Funds		
Sharp 2-76 Copier	N/A	N/A
9 x 12 Rug	N/A	N/A
Konica Copy Machine	N/A	N/A
Rug Cleaner	4/17/2006	167
4-Drawer Lateral	9/13/2007	142
ACD Funds		
S/A Tables	N/A	N/A
S/A Tables	N/A	N/A
Toy/Box Tables	N/A	N/A
12” Trikes	7/13/1992	N/A
14” Trikes		N/A
Cots	8/11/1992	N/A
Computer	10/07/1992	N/A
Wood Chairs 10”	11/06/1992	N/A

See independent auditors' report on supplementary information.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

SCHEDULE 3(3)

Roberta Bright Day Care Center

Description	Date Purchased	Amount
Vacuum Cleaner	N/A	N/A
Mop Buckets and Wringes	N/A	N/A
Telephone System	N/A	N/A
Answering Machine	N/A	N/A
Typewriter	N/A	N/A
Chart Stand	N/A	26
Cassette Recorder	N/A	145
Puppet Stand	N/A	25
Storage Chest	N/A	290
Mini Library	N/A	165
Audio Center	N/A	170
12” Chairs	N/A	520
16” Chair	N/A	80
Economy Table	N/A	80
Polaroid Camera	N/A	115
Computer	N/A	50
Printer	N/A	N/A
Adding Machine	N/A	N/A
Tricycles	N/A	N/A
Hop 45 Ball	N/A	N/A
Double Bucket Holder	N/A	N/A
Garbage Bin	N/A	N/A
Copy Machine	N/A	N/A
Fax Machine	N/A	N/A
Ironing Board	N/A	N/A
Sand Table	N/A	N/A
Washing Machine	N/A	N/A
Easels	N/A	N/A
Rug	N/A	N/A
Compartment Storage	N/A	N/A
Dresser (Kitchen)	N/A	N/A
14” Chairs	N/A	N/A
Block Table Set	N/A	N/A
Water Table	N/A	N/A
Cubbie	N/A	N/A
Lectern Public Address Sound System	3/13/2007	145
Table 6ft.	3/24/2007	135
Metal Folding Chair	3/26/2007	131
Step Toddler Changing Table	4/12/2007	595
Changing Station Wall Unit	4/12/2007	195

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

SCHEDULE 3(3)

Roberta Bright Day Care Center Description	Date Purchased	Amount
Infant-Toddler Activity Ring	4/12/2007	199
Giant Rest N Play Pillow	4/12/2007	119
Toddler Manip Library Set	4/12/2007	199
Toddler Activity Table	4/12/2007	69
No Climb Bookstand	4/12/2007	119
Large Safety Wall Mirror 3 x 3	4/12/2007	149
Complete Toddler Resource Kit Set	4/12/2007	399
HP Color Ink Jet Printer	4/19/2007	118
Yellow Quantum Chair Matching Legs	6/23/2007	144
Kidney Color Top Table 48 x 72	6/23/2007	789
14” Quantum Chair With Matching Leg Various Colors	10/25/2007	477
18” Virco Chair Various Colors	10/25/2007	115
CD Cassette Player - Recorder	1/10/2008	299
Listening Center, AMPLIVOX 6 Station	3/6/2008	189
Science Instant learning Center (Set)	11/13/2008	149
Heavy Duty Hardwood Easel	11/13/2008	100
Sonic Wall TZ 180	04/23/2009	476
Pacific Upright Vacuum	12/17/2009	350
Private Funds		
Pine Tot Fun Center	N/A	2,500
Gas Range	N/A	N/A
Dishwasher	N/A	N/A
Defrost Food Freezer	N/A	N/A
Garbage Can	N/A	N/A
Salad Forks	N/A	N/A
Dinner Forks	N/A	N/A
Teaspoons	N/A	N/A
Strainer	N/A	N/A
Pot Cover	N/A	N/A
Bake Pans	N/A	N/A
Replacement Covers	N/A	N/A
Cook Knife	N/A	N/A
Tumer	N/A	N/A
Melamine Plates	N/A	N/A
Refrigerator Thermometers	N/A	N/A
Colander	N/A	N/A
Oven Mittens	N/A	N/A
Canon IR2020 Copier	5/15/2007	3,225
TOTAL EQUIPMENT INVENTORY		$ 291,784

See independent auditors' report on supplementary information.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF QUANTITATIVE PROGRAM RESULTS
FOR THE YEAR ENDED JUNE 30, 2015

ENROLLMENT

1. Contracted slots per site

Name of sites	Slots
a) Polly Dodge	50
b) Roberta Bright	40
c) Brownsville	30
Total Slots	120

2. Number of classrooms per site

a) Polly Dodge	3
b) Roberta Bright	3
c) Brownsville	2
Total	8

3. Number of children enrolled by site

a) Polly Dodge	40
b) Roberta Bright	36
c) Brownsville	26
Total	102

4. Number of children in attendance by site

a) Polly Dodge	39
b) Roberta Bright	35
c) Brownsville	25
Total Slots	99

5. The average attendance for contract by site (Number 4 divided by number 3)

a) Polly Dodge	98%
b) Roberta Bright	97%
c) Brownsville	96%
Total Average	97%

COST

1. Total expense for the contract	$ 1,492,425

2. Total expense by site

a) Polly Dodge	$ 605,227
b) Roberta Bright	$ 501,963
c) Brownsville	$ 385,235

3. Average cost slots (Total expenses/Average attendance for sites) $15,075

4. Average cost per site (Total cost per site/Average attendance by site)

a) Polly Dodge	$ 15,519
b) Roberta Bright	$ 14,342
c) Brownsville	$ 15,409

See independent auditors' report on supplementary information.

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION
OF THE CITY OF NEW YORK
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2015

Note 1 - Parent Fees

Parents Fees collected for the years ended June 30, 2015 and June 30, 2014 are as follows:

	2015	2014
Parent Fees Collected	$ 132,550	$ 150,199

Schedule 1

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
DISCRETIONARY/NAE PROGRAM NAME: YWCA OF NYC
CONSOLIDATED
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETED AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	Organization Annual Budget	Discretionary Funds	Parent Fees	CACFP	Total	Favorable Unfavorable	Questioned Costs
REVENUE							
Discretionary Source	$ 216,802	$ 207,437	$ -	$ -	$ 207,437	$ 9,365	
Parent Fees	25,000	-	23,763	-	23,763	1,237	
CACFP	24,393	-	-	22,699	22,699	1,694	
Other	-	-	-	-	-	-	
Total Revenue	**266,195**	**207,437**	**23,763**	**22,699**	**253,899**	**12,296**	**0**
EXPENSES							
PERSONNEL COST:							
ACS Regular Salaries	136,392	136,389	-	-	136,389	3	
Employer's FICA	15,537	15,531	-	-	15,531	6	
Unemployment Insurance	-	-	-	-	-	-	
Welfare Fund	14,073	11,073	-	-	11,073	3,000	
Employer's FICA NYSUI	-	-	-	-	-	-	
Total Personnel Costs	**166,002**	**162,993**	**-**	**-**	**162,993**	**3,009**	**0**
FACILITIES COST:							
Rent	-	-	-	-	-	-	
Maintenance and Repair	2,500	2,029	-	-	2,029	471	
Renovations	-	-	-	-	-	-	
Other Facilities Category Costs	-	169	-	-	169	(169)	
Total Facilities Costs	**2,500**	**2,198**	**-**	**-**	**2,198**	**302**	**0**
Provider Parents Stipends	-	-	-	-			
Total Stipends Costs	**-**	**-**	**-**	**-**	**-**	**-**	**0**
Classroom Supplies/Equipment	33,200	19,250	-	-	19,250	13,950	
Household/Office Supplies	6,000	3,889	-	-	3,889	2,111	
Services	32,500	17,585	-	-	17,585	14,915	
Services (UPK Supplement)	-	-	-	-	-	-	
Other	1,600	1,519	-	-	1,519	81	
Total OTPS Cost	**73,300**	**42,243**	**-**	**-**	**42,243**	**31,057**	**0**
Other CACFP Cost	4,178	-	-	3,517	3,517	661	
Food	20,215	-	-	19,436	19,436	779	
Non-Food Related Costs	**24,393**	**-**	**-**	**22,953**	**22,953**	**1,440**	**0**
Total Expenditures	**$ 266,195**	**$ 207,434**	**$ -**	**$ 22,953**	**$ 230,387**	**$ 35,808**	**0**
Excess (deficiency) of Revenue Over of Under Expenditures	$ -	**$ 3**	**$ 23,763**	**$ (254)**	**$ 23,512**	**$ (23,512)**	**0**

See independent auditors' report on supplementary information.

Schedule 2

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF FIXED ASSETS INVENTORY
JUNE 30, 2015

Description	Date Purchased	Cost
Discount School Supply-Chairs	12/30/2013	$ 300
Discount School Supply-Floor Mirror	12/30/2013	145
Discount School Supply-Science Table	12/30/2013	87
Knight Marketing Corp. of NY-Heavy Duty Portable Wet/Dry Vac	4/2/2014	55
Knight Marketing Corp. of NY-Vacuum Sanitaire	4/2/2014	61
Lakeshore Learning Materials-30 Player Rhythm Set	2/28/2014	-
Lakeshore Learning Materials-Birch Sign-In Communication Center	3/2/2014	90
Lakeshore Learning Materials-Bookcase	3/2/2014	358
Lakeshore Learning Materials-Building Table	3/2/2014	129
Lakeshore Learning Materials-Bulletin Board	3/2/2014	70
Lakeshore Learning Materials-Carpet	3/2/2014	479
Lakeshore Learning Materials-Easy Stack Cot	3/2/2014	478
Lakeshore Learning Materials-Hardwood Kitchen Set	3/2/2014	399
Lakeshore Learning Materials-Wooden Block Center	3/2/2014	199
Lakeshore Learning Materials-Circle Time Learning Center	6/24/2014	199
Lakeshore Learning Materials-Interactive Software Site	6/24/2014	599
Lakeshore Learning Materials-Mobile Listening Center	6/24/2014	249
Lakeshore Learning Materials-Coat Lockers	6/27/2014	1,317
Lakeshore Learning Materials-Computer Table	6/27/2014	698
Lakeshore Learning Materials-Mobile Computer Table	6/27/2014	498
Lakeshore Learning Materials-Read and Relax Book Station	6/27/2014	798
Lakeshore Learning Materials-Science Cart	6/27/2014	558
Safeguard Business Systems-Dark Blue Posting Board	10/7/2013	97
		$ 7,863

See independent auditors' report on supplementary information.

Schedule 3

THE YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF THE CITY OF NEW YORK
SCHEDULE OF QUANTITATIVE PROGRAM RESULTS
FOR THE YEAR ENDED JUNE 30, 2015

ENROLLMENT

1 Contracted slots per site.
Name of sites; slots

Roberta Bright: **24**

2 Number of classrooms per site.

Roberta Bright: **2**

3 Number of children enrolled by site.

Roberta Bright: **21**

4 Number of children who actually attend by site.

Roberta Bright: **21**

5 The average attendance by site. (#4/#3)

Roberta Bright: **100%**

Cost

1 **Budget for each site.**

Roberta Bright: **$ 216,802**

2 **Actual cost for each site. (number 2 divided by number 4)**

(This should reflect actual cost of site divided by actual children who attended)

Actual Cost - $207,434	$ 207,434
Number of Children – 21	21
Cost per child	$ 9,878

See independent auditors' report on supplementary information.