



**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE**

REPORT ON AUDIT OF FINANCIAL STATEMENTS

JUNE 30, 2021

DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
NOTES TO FINANCIAL STATEMENTS	7
SUPPLEMENTARY INFORMATION	
Schedules of Budgeted, Reported, and Allowable Costs - Pennsylvania Coalition Against Rape:	
- General Fund Act 44	13
- Social Services Block Grant - Title XX	14
- Sexual Assault Services Program (SASP)	15
- Preventive Health and Health Services Block Grant (PHHSBG)	17
- Rape Prevention and Education	19
- Total All Grants	21
OTHER REPORT	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	22



INDEPENDENT AUDITOR'S REPORT

October 27, 2021

To the Board of Directors
Delaware County Victim Assistance Center
dba Delaware County Women Against Rape
Media, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the Delaware County Victim Assistance Center, dba Delaware County Women Against Rape (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

To the Board of Directors
Delaware County Victim Assistance Center
dba Delaware County Women Against Rape

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Delaware County Victim Assistance Center, dba Delaware County Women Against Rape, as of June 30, 2021, and the changes in its net assets 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 October 27, 2021, on our consideration of the Delaware County Victim Assistance Center, dba Delaware County Women Against Rape'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Delaware County Victim Assistance Center, dba Delaware County Women Against Rape's internal control over financial reporting and compliance.


BARBACANE, THORNTON & COMPANY LLP

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021**

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 540,255
Accounts receivable	142,363
Investments	304,319
Total Current Assets	986,937

NONCURRENT ASSETS:

Land, building, and equipment - net	678,437
	678,437

TOTAL ASSETS	\$ 1,665,374
	1,665,374

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 111,317
Accrued vacation	42,199
Total Current Liabilities	153,516

TOTAL LIABILITIES	153,516
	153,516

NET ASSETS:

Without donor restrictions:

Board-designated	100,000
Undesignated	1,411,858
TOTAL NET ASSETS	1,511,858

TOTAL LIABILITIES AND NET ASSETS	\$ 1,665,374
	1,665,374

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

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS

PUBLIC SUPPORT, REVENUE AND GAINS:

Public support received directly:

Donations	\$ 26,586
Grants	64,700
Contributions	2,019
Fees and grants from governmental agencies	1,326,564
Special events, net of direct expenses of \$8,251	26,234
Total Public Support	1,446,103

Revenue and gains:

Interest earnings	2,596
Unrealized gains on investments	9,606
Total Revenue	12,202

TOTAL PUBLIC SUPPORT, REVENUE AND GAINS	1,458,305
---	-----------

EXPENSES:

Program services - victim counseling and education	1,217,149
Support services - general and administrative	324,061
Support services - fundraising	5,654
TOTAL EXPENSES	1,546,864

CHANGE IN NET ASSETS	(88,559)
----------------------	----------

NET ASSETS, BEGINNING OF YEAR	1,600,417
-------------------------------	-----------

NET ASSETS, END OF YEAR	\$ 1,511,858
-------------------------	--------------

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

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	Program Services	Support Services		Total Expenses
	Victim Counseling and Education	General and Administrative	Fundraising	
Salaries	\$ 747,926	\$ 249,308	\$ 4,000	\$ 1,001,234
Employee benefits	142,966	35,786	1,079	179,831
Payroll taxes	59,054	14,782	446	74,282
Total Salaries and Related Expenses	<u>949,946</u>	<u>299,876</u>	<u>5,525</u>	<u>1,255,347</u>
Depreciation	42,795	4,755	-	47,550
Equipment repairs/maintenance	18,398	2,044	-	20,442
Fundraising	-	-	129	129
Insurance	18,561	2,062	-	20,623
Office supplies	12,551	1,395	-	13,946
Payments to subrecipients	49,529	-	-	49,529
Printing and postage	291	32	-	323
Professional fees	65,112	7,234	-	72,346
Service fees	8,497	944	-	9,441
Miscellaneous	24,595	2,733	-	27,328
Telephone	15,167	1,685	-	16,852
Training	4,265	474	-	4,739
Travel	970	108	-	1,078
Utilities	6,472	719	-	7,191
TOTAL EXPENSES	<u><u>\$ 1,217,149</u></u>	<u><u>\$ 324,061</u></u>	<u><u>\$ 5,654</u></u>	<u><u>\$ 1,546,864</u></u>

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

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ (88,559)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	47,550
Unrealized gains on investments	(9,606)
Changes in assets and liabilities:	
Decrease in accounts receivable	43,143
Increase in accounts payable	71,415
Decrease in accrued vacation	(16,542)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>47,401</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of land, building, and equipment	(117,080)
Purchase of investments	(294,713)
NET CASH USED BY INVESTING ACTIVITIES	<u>(411,793)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(364,392)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>904,647</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 540,255</u></u>
SUPPLEMENTAL INFORMATION:	
Interest paid	<u>\$ -</u>
Taxes paid	<u><u>\$ -</u></u>

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

DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Line of Activity

The Delaware County Victim Assistance Center, dba Delaware County Women Against Rape ("the Organization") provides comprehensive direct services to any victim of rape, other sexual assault and other serious crimes, and to significant persons in the victim's life. In addition, the Organization provides education programs to schools and community groups, as well as training for allied professionals, such as police, emergency responders, and medical personnel, both to increase community awareness of the impact of crime on victims and to develop prevention strategies.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis.

Financial Statement Presentation

In accordance with the section of the Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") regarding financial statements of not-for-profit organizations, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. In addition, the Organization is required to present a statement of cash flows.

Recognition of Donor Restrictions

All donor-restricted support is reported as an increase in net assets with or without donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Donor restricted revenues whose restrictions are met within the year received are considered without donor restrictions for financial reporting purposes.

Cash and Cash Equivalents

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

Accounts Receivable

Accounts receivable are stated at net realizable value. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms.

DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Management's estimate of the allowance for uncollectible accounts receivable is based on the likelihood of collectability of individual receivables. All balances were considered collectible at June 30, 2021.

Land, Building, and Equipment

Land, building, and equipment are stated at cost if purchased by the Organization. Donated facilities and materials are capitalized at their fair value on the date of gift. The Organization follows the practice of capitalizing all expenditures for property and equipment in excess of \$1,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Investments

Investments are carried at fair value as determined by quoted market prices. In the case of donated securities, they are reported at the fair value of such securities on the date of donation. Realized gains and losses are computed on the average cost method. Unrealized and realized gains or losses are reflected on the statement of activities.

Financial assets valued using Level 1 inputs are based on unadjusted quoted market prices within active markets. Financial assets valued using Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets. Fair values for assets in Level 3 are calculated using assumptions about discounted cash flow and other present value techniques. All of the Organization's investments as of June 30, 2021 use were valued using Level 1 inputs.

Compensated Absences

In accordance with the provisions of the FASB ASC regarding compensated absences, the Organization has recorded a vacation accrual in the financial statements in the amount of \$42,199 as of June 30, 2021.

Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and the supporting services benefited. Salaries and related costs are allocated based on employee records of work on specific projects and administrative functions. Depreciation, utilities, and related costs are allocated by the square footage of the Organization's facilities used for programmatic purposes versus those used for administrative facilities. Other expenses are charged based on the specific purpose of the expense.

DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Income Taxes

The Organization is exempt from federal income tax under Internal Revenue Code Section 501(c)(3). However, income from certain activities not directly related to the Organization's tax-exempt purpose may be subject to taxation as unrelated business income.

The FASB ASC prescribes rules for the recognition, measurement, classification, and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the Organization's tax returns. Management has determined that the Organization does not have any uncertain tax positions or associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax returns will not be challenged by the taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenge.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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.

NOTE 2 LAND, BUILDING, AND EQUIPMENT

Land, building, and equipment, net of depreciation are classified as follows:

Land	\$ 86,500
Building	944,962
Building improvements	367,881
Furniture and fixtures	6,964
Equipment	116,494
Computer software	<u>1,056</u>
	1,523,857
Less: accumulated depreciation	<u>(845,420)</u>
Land, building, and equipment, net of depreciation	<u>\$ 678,437</u>

DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

NOTE 2 LAND, BUILDING, AND EQUIPMENT (cont'd)

Depreciation is provided for building, building improvements, furniture and fixtures, and equipment over the estimated useful lives (five to ten years for all categories except the building) of the assets using the straight-line method. The building is being depreciated over 33 years starting July 1, 1995. Total depreciation expense for the year ended June 30, 2021 amounted to \$47,550.

NOTE 3 INVESTMENTS

The Organization's investments of \$304,319 consist of exchange traded funds which are actively traded on public markets.

NOTE 4 DONATED SERVICES

A substantial number of volunteers donated significant amounts of their time in the Organization's 24-hour hotline service. These volunteers were on call 16 hours per day Monday through Friday, and 24 hours per day on Saturday and Sunday. Active volunteer hours amounted to 2,080 for the year ended June 30, 2021. The hours are valued at an estimated counseling rate of \$28.54 per hour for a total agency contribution (including related payroll taxes) of \$59,363. The donated hours referred to above have not been reflected in the financial statements, as they do not meet the criteria for inclusion as defined by the FASB ASC.

NOTE 5 RETIREMENT PLAN

The Organization had two separate retirement plans at the end of the fiscal year. The SEP-IRA Plan was closing and was no longer accepting contributions at June 30, 2021. The new 401(k) plan is being used for all future contributions, which are made for eligible employees as a percentage of wages. The total contribution by the Organization for the year ended June 30, 2021 was \$24,395, which represents three percent of eligible salaries.

NOTE 6 CONCENTRATION OF CREDIT RISK

The Organization maintains its cash in a bank deposit account which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such account. At June 30, 2021, the carrying amount of the Organization's deposits was \$844,574, and the bank balance was \$901,736. Of this amount, \$700,210 was covered by Federal Deposit Insurance Commission ("FDIC") insurance, and \$201,526 was uninsured and, therefore, subject to custodial credit risk.

DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

NOTE 7 CONCENTRATION OF REVENUES

The Organization relies on receiving grants from governmental entities to cover the cost of operations. During the year ended June 30, 2021, the Organization received 45 percent of its revenues from federal and state grants passed through the Pennsylvania Coalition Against Rape ("PCAR"), and 46 percent of its revenues from federal and state grants passed through the Pennsylvania Commission on Crime and Delinquency. Changes in the availability of pass-through funding from these sources could have a significant effect on the Organization's future activities.

NOTE 8 GRANT COMPLIANCE

Federal financial assistance expended by the Organization during the year did not exceed \$750,000. All PCAR match requirements were met during the year. All expenses during the year ended June 30, 2021 (totaling \$1,546,864) were related to the Organization's sexual assault and related program and its support services. All interest earnings were spent on sexual assault contract related expenditures. The Organization's cost allocation plan is in compliance with applicable regulations.

NOTE 9 LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Organization's financial assets as of June 30, 2021, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

Financial assets, at year-end	\$ 986,937
Less those unavailable for general expenditures within one year	<u> -</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 986,937</u>

The Organization's financial assets consist of cash and cash equivalents, investments, and accounts receivable.

The Organization has a goal to maintain highly liquid financial assets on hand to meet 60 days of normal operating expenses excluding depreciation.

NOTE 10 PENNSYLVANIA COALITION ON CRIME AND DELINQUENCY

The Organization receives a portion of its funding from the Pennsylvania Coalition on Crime and Delinquency ("PCCD"), including grants which originate from the federal government. The

DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE

NOTES TO FINANCIAL STATEMENTS

NOTE 10 PENNSYLVANIA COALITION ON CRIME AND DELINQUENCY (cont'd)

Organization has expended the following amounts from federally originating grants from PCCD over the past one- and five-year periods:

Grant Number	Expenditures	
	July 1, 2020 - June 30, 2021	July 1, 2016 - June 30, 2021
26611	\$ -	\$ 1,464,140
28191	24,865	365,890
28928	-	215,495
30755	85,243	669,891
33208	463,217	463,217
34632	-	44,610

NOTE 11 SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through October 27, 2021, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
GENERAL FUND ACT 44
FOR THE YEAR ENDED JUNE 30, 2021**

BUDGET CATEGORIES	(Unaudited) Approved Budget	7/1/2020 - 6/30/2021 Reported Costs	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 297,899	\$ 297,899	\$ 297,899	\$ -	\$ -
Fringe benefits	131,268	131,268	131,268	-	-
	<u>429,167</u>	<u>429,167</u>	<u>429,167</u>	<u>-</u>	<u>-</u>
Operations:					
Consultant fees	15,527	8,692	8,692	(6,835)	-
Audit fees	10,000	10,000	10,000	-	-
Office supplies	9,250	8,980	8,980	(270)	-
Printing and duplicating	500	-	-	(500)	-
Telephone	10,000	9,289	9,289	(711)	-
Postage	492	497	497	5	-
Rent and maintenance of space	15,000	14,904	14,904	(96)	-
Utilities	7,500	7,203	7,203	(297)	-
Rent and maintenance of equipment	2,750	1,573	1,573	(1,177)	-
Travel	8,000	607	607	(7,393)	-
Public relations/advertising	9,000	6,470	6,470	(2,530)	-
Dues/memberships/subscriptions	1,500	1,500	1,500	-	-
Insurance	15,200	15,200	15,200	-	-
Staff development	4,000	1,898	1,898	(2,102)	-
	<u>108,719</u>	<u>86,813</u>	<u>86,813</u>	<u>(15,071)</u>	<u>-</u>
TOTALS	<u>\$ 537,886</u>	<u>\$ 515,980</u>	<u>\$ 515,980</u>	<u>\$ (15,071)</u>	<u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
 DBA DELAWARE COUNTY WOMEN AGAINST RAPE
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 PENNSYLVANIA COALITION AGAINST RAPE
 SOCIAL SERVICES BLOCK GRANT - TITLE XX
 FOR THE YEAR ENDED JUNE 30, 2021**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 7/1/2020 - 6/30/2021	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	\$ -
Fringe benefits	14,698	14,698	14,698	-	-
	<u>42,698</u>	<u>42,698</u>	<u>42,698</u>	<u>-</u>	<u>-</u>
Operations:					
Office supplies	1,202	1,202	1,202	-	-
Telephone	1,430	1,430	1,430	-	-
Rent and maintenance of space	1,300	1,300	1,300	-	-
Utilities	1,671	1,238	1,238	(433)	-
	<u>5,603</u>	<u>5,170</u>	<u>5,170</u>	<u>(433)</u>	<u>-</u>
TOTALS	<u>\$ 48,301</u>	<u>\$ 47,868</u>	<u>\$ 47,868</u>	<u>\$ (433)</u>	<u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
 DBA DELAWARE COUNTY WOMEN AGAINST RAPE
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 PENNSYLVANIA COALITION AGAINST RAPE
 CONTRACT PERIOD AUGUST 1, 2019 - JULY 31, 2020
 SEXUAL ASSAULT SERVICES PROGRAM (SASP)
 FOR THE YEAR ENDED JUNE 30, 2021**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 8/1/2019 - 6/30/2020	Expenditures Grant Period 7/1/2020 - 7/31/2020	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 22,000	\$ 20,167	\$ 1,833	\$ 22,000	\$ -	\$ -
Fringe benefits	6,661	6,113	548	6,661	-	-
	<u>28,661</u>	<u>26,280</u>	<u>2,381</u>	<u>28,661</u>	<u>-</u>	<u>-</u>
 TOTALS	 <u>\$ 28,661</u>	 <u>\$ 26,280</u>	 <u>\$ 2,381</u>	 <u>\$ 28,661</u>	 <u>\$ -</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
 DBA DELAWARE COUNTY WOMEN AGAINST RAPE
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 PENNSYLVANIA COALITION AGAINST RAPE
 CONTRACT PERIOD AUGUST 1, 2020 - JULY 31, 2021
 SEXUAL ASSAULT SERVICES PROGRAM (SASP)
 FOR THE YEAR ENDED JUNE 30, 2021**

BUDGET CATEGORIES	(Unaudited) Approved Budget	8/1/2020 - 6/30/2021 Grant Period	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 22,000	\$ 20,166	\$ 20,166	\$ (1,834)	\$ -
Fringe benefits	7,432	6,810	6,810	(622)	-
	<u>29,432</u>	<u>26,976</u>	<u>26,976</u>	<u>(2,456)</u>	<u>-</u>
 TOTALS	 <u>\$ 29,432</u>	 <u>\$ 26,976</u>	 <u>\$ 26,976</u>	 <u>\$ (2,456)</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
 DBA DELAWARE COUNTY WOMEN AGAINST RAPE
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 PENNSYLVANIA COALITION AGAINST RAPE
 CONTRACT PERIOD OCTOBER 1, 2019 - SEPTEMBER 30, 2020
 PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)
 FOR THE YEAR ENDED JUNE 30, 2021**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2019 - 6/30/2020	Expenditures Grant Period 7/1/2020 - 9/30/2020	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 8,800	\$ 6,600	\$ 2,200	\$ 8,800	\$ -	\$ -
Fringe benefits	2,297	1,723	574	2,297	-	-
	<u>11,097</u>	<u>8,323</u>	<u>2,774</u>	<u>11,097</u>	<u>-</u>	<u>-</u>
 TOTALS	 <u>\$ 11,097</u>	 <u>\$ 8,323</u>	 <u>\$ 2,774</u>	 <u>\$ 11,097</u>	 <u>\$ -</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
 DBA DELAWARE COUNTY WOMEN AGAINST RAPE
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 PENNSYLVANIA COALITION AGAINST RAPE
 CONTRACT PERIOD OCTOBER 1, 2020 - SEPTEMBER 30, 2021
 PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)
 FOR THE YEAR ENDED JUNE 30, 2021**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2020 - 6/30/2021	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 6,600	\$ 6,600	\$ 6,600	\$ -	\$ -
Fringe benefits	<u>1,723</u>	<u>1,723</u>	<u>1,723</u>	<u>-</u>	<u>-</u>
	<u>8,323</u>	<u>8,323</u>	<u>8,323</u>	<u>-</u>	<u>-</u>
Operations:					
Public relations and advertising	<u>2,774</u>	<u>-</u>	<u>-</u>	<u>(2,774)</u>	<u>-</u>
TOTALS	<u>\$ 11,097</u>	<u>\$ 8,323</u>	<u>\$ 8,323</u>	<u>\$ (2,774)</u>	<u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
 DBA DELAWARE COUNTY WOMEN AGAINST RAPE
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 PENNSYLVANIA COALITION AGAINST RAPE
 CONTRACT PERIOD FEBUARY 1, 2020 - JANUARY 31, 2021
 RAPE PREVENTION AND EDUCATION
 FOR THE YEAR ENDED JUNE 30, 2021**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2020 - 6/30/2020	Expenditures Grant Period 7/1/2020 - 1/31/2021	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 47,976	\$ 18,665	\$ 29,311	\$ 47,976	\$ -	\$ -
	<u>47,976</u>	<u>18,665</u>	<u>29,311</u>	<u>47,976</u>	<u>-</u>	<u>-</u>
Operations:						
Travel	90	38	52	90	-	-
	<u>90</u>	<u>38</u>	<u>52</u>	<u>90</u>	<u>-</u>	<u>-</u>
TOTALS	<u>\$ 48,066</u>	<u>\$ 18,703</u>	<u>\$ 29,363</u>	<u>\$ 48,066</u>	<u>\$ -</u>	<u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
 DBA DELAWARE COUNTY WOMEN AGAINST RAPE
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 PENNSYLVANIA COALITION AGAINST RAPE
 CONTRACT PERIOD FEBRUARY 1, 2021 - JANUARY 31, 2022
 RAPE PREVENTION AND EDUCATION
 FOR THE YEAR ENDED JUNE 30, 2021**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2021 - 6/30/2021	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 44,626	\$ 18,632	\$ 18,632	\$ (25,994)	\$ -
	<u>44,626</u>	<u>18,632</u>	<u>18,632</u>	<u>(25,994)</u>	<u>-</u>
Operations:					
Travel	90	-	-	(90)	-
	<u>90</u>	<u>-</u>	<u>-</u>	<u>(90)</u>	<u>-</u>
 TOTALS	 \$ 44,716	 \$ 18,632	 \$ 18,632	 \$ (26,084)	 \$ -

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
DBA DELAWARE COUNTY WOMEN AGAINST RAPE
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
TOTAL ALL GRANTS
FOR THE YEAR ENDED JUNE 30, 2021**

BUDGET CATEGORIES	Approved Budget	Expenditures Grant Period 7/1/2020 - 6/30/2021	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 477,901	\$ 404,641	\$ 404,641	\$ (73,260)	\$ -
Fringe benefits	164,079	155,621	155,621	(8,458)	-
	<u>641,980</u>	<u>560,262</u>	<u>560,262</u>	<u>(81,718)</u>	<u>-</u>
Operations:					
Audit fees	10,000	10,000	10,000	-	-
Consultant fees	15,527	8,692	8,692	(6,835)	-
Dues/membership/subscriptions	1,500	1,500	1,500	-	-
Education/library	-	-	-	-	-
Insurance	15,200	15,200	15,200	-	-
Office supplies	10,632	10,234	10,234	(398)	-
Postage	492	497	497	5	-
Public relations/advertising	11,774	6,470	6,470	(5,304)	-
Printing/duplicating	500	-	-	(500)	-
Rent/maintenance of equipment	4,050	2,873	2,873	(1,177)	-
Rent/maintenance of space	15,000	14,904	14,904	(96)	-
Telephone	11,430	10,719	10,719	(711)	-
Utilities	9,171	8,441	8,441	(730)	-
	<u>117,276</u>	<u>92,035</u>	<u>92,035</u>	<u>(25,241)</u>	<u>-</u>
TOTALS	<u>\$ 759,256</u>	<u>\$ 652,297</u>	<u>\$ 652,297</u>	<u>\$ (106,959)</u>	<u>\$ -</u>

Funding Reconciliation

Approved contract earned and received as of June 30, 2021	\$ 659,122
Allowable costs	<u>652,297</u>
Due to (from) PCAR	<u>\$ 6,825</u>

OTHER REPORT



INDEPENDENT AUDITOR'S 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

October 27, 2021

To the Board of Directors
Delaware County Victim Assistance Center
dba Delaware County Women Against Rape
Media, Pennsylvania

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 Delaware County Victim Assistance Center, dba Delaware County Women Against Rape ("the Organization"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's financial statements will not be prevented, or detected and corrected,

To the Board of Directors
Delaware County Victim Assistance Center
dba Delaware County Women Against Rape

on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


BARBACANE, THORNTON & COMPANY LLP