

**VICTIM SERVICES CENTER OF
MONTGOMERY COUNTY, INC.**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2017 AND 2016



Robin Kramer & Green, LLP
Certified Public Accountants

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Victim Services Center of Montgomery County, Inc.
Norristown, Pennsylvania

We have audited the accompanying financial statements of Victim Services Center of Montgomery County, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

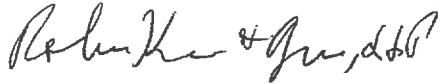
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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



November 10, 2017

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Statements of Financial Position

	June 30,	
	<u>2017</u>	<u>2016</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 249,263	\$ 230,860
Accounts receivable	178,475	143,045
Promises to give, current, net of unamortized discounts of \$300 and \$0 for 2017 and 2016, respectively	3,033	-
Prepaid expenses	<u>30,260</u>	<u>15,825</u>
Total Current Assets	<u>461,031</u>	<u>389,730</u>
PROPERTY AND EQUIPMENT		
Furniture, fixtures, and equipment	51,777	50,216
Computer software	35,677	35,677
Leasehold improvements	<u>3,462</u>	<u>3,462</u>
	90,916	89,355
Less: Accumulated depreciation	<u>83,650</u>	<u>70,660</u>
	<u>7,266</u>	<u>18,695</u>
OTHER ASSETS		
Promises to give, net of current	3,334	-
Deposits on leased properties	<u>6,000</u>	<u>6,000</u>
	<u>9,334</u>	<u>6,000</u>
	<u>\$ 477,631</u>	<u>\$ 414,425</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of obligation under a capital lease	\$ -	\$ 709
Accounts payable and accrued expenses	41,754	26,439
Accrued and withheld payroll and payroll taxes	<u>76,656</u>	<u>43,968</u>
Total Current Liabilities	<u>118,410</u>	<u>71,116</u>
NET ASSETS		
Unrestricted	221,425	316,613
Temporarily restricted	103,096	26,696
Permanently restricted	<u>34,700</u>	<u>-</u>
Total Net Assets	<u>359,221</u>	<u>343,309</u>
	<u>\$ 477,631</u>	<u>\$ 414,425</u>

See Accompanying Notes to Financial Statements

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.
Statements of Activities and Changes in Net Assets

	Years Ended June 30,				
	2017		2016		
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Total
PUBLIC SUPPORT AND REVENUE					
Public Support					
Contribution and grant	\$ 52,102	\$ 1,114,604	\$ 34,700	\$ 1,201,406	\$ 1,059,458
Donated services	124,675	-	-	124,675	127,407
Total Public Support	176,777	1,114,604	34,700	1,326,081	1,186,865
Revenue					
Investment income	610	-	-	610	177
Special and educational programs	20,415	-	-	20,415	23,592
Total Revenue	21,025	-	-	21,025	23,769
Net assets released from restrictions	1,038,204	(1,038,204)	-	-	(966,338)
TOTAL PUBLIC SUPPORT AND REVENUE	1,236,006	76,400	34,700	1,347,106	1,210,634
EXPENSES					
Program Services					
Sexual assault	656,030	-	-	656,030	551,806
Non-sexual assault	494,703	-	-	494,703	460,497
Prevention and education	48,991	-	-	48,991	39,169
Total Program Services	1,199,724	-	-	1,199,724	1,051,472
Support Services					
Management and general	113,906	-	-	113,906	58,978
Fund-raising	17,564	-	-	17,564	14,083
Total Support Services	131,470	-	-	131,470	73,061
TOTAL EXPENSES	1,331,194	-	-	1,331,194	1,124,533
INCREASE (DECREASE) IN NET ASSETS	(95,188)	76,400	34,700	15,912	86,101
NET ASSETS - BEGINNING OF YEAR	316,613	26,696	-	343,309	257,208
NET ASSETS - END OF YEAR	\$ 221,425	\$ 103,096	\$ 34,700	\$ 359,221	\$ 343,309

Statement of Functional Expenses
Year Ended June 30, 2017

	Program Services			Support Services		Total
	Sexual Assault	Non-Sexual Assault	Prevention and Education	Management and General	Fund-Raising	
Salaries	\$ 401,787	\$ 213,520	\$ 31,811	\$ 56,103	\$ 2,039	\$ 705,260
Payroll taxes and other fringe benefits	112,553	65,953	8,193	6,628	114	193,441
	<u>514,340</u>	<u>279,473</u>	<u>40,004</u>	<u>62,731</u>	<u>2,153</u>	<u>898,701</u>
Advertising and public relations	6,285	1,330	697	379	-	8,691
Board expenses	-	-	-	212	11	223
Communications	17,840	9,800	1,260	687	-	29,587
Conferences and meetings	-	-	-	1,092	58	1,150
Consultants	7,006	3,650	716	436	2	11,810
Dues	881	643	54	29	-	1,607
Equipment maintenance and purchase	15,254	9,791	908	1,919	75	27,947
Fundraising	-	-	-	-	7,033	7,033
Insurance	7,277	1,338	840	466	-	9,921
Interest expense	-	-	-	9	1	10
Office supplies	5,747	6,329	270	499	19	12,864
PCAR assessment (2%)	-	-	-	5,854	-	5,854
Postage and freight	1,326	2,753	-	-	-	4,079
Printing and publication	2,009	1,301	6	-	-	3,319
Professional fees	3,412	-	452	3	-	16,889
Program supplies	-	-	-	12,386	639	3,536
Rent and other occupancy costs	48,837	34,470	3,123	3,359	177	96,888
Staff development	3,978	3,925	80	43	-	8,026
Supervision and clinical consulting	12,344	12,444	2	2	-	24,790
Travel	9,494	8,695	581	1,440	57	20,267
Volunteer services	-	118,761	-	-	6,251	125,012
	<u>656,030</u>	<u>494,703</u>	<u>48,991</u>	<u>101,566</u>	<u>16,914</u>	<u>1,318,204</u>
Depreciation	-	-	-	12,340	650	12,990
TOTAL EXPENSES	\$ 656,030	\$ 494,703	\$ 48,991	\$ 113,906	\$ 17,564	\$ 1,331,194

See Accompanying Notes to Financial Statements

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Statement of Functional Expenses

Year Ended June 30, 2016

	Program Services			Support Services		Total
	Sexual Assault	Non-Sexual Assault	Prevention and Education	Management and General	Fund-Raising	
Salaries	\$ 319,952	\$ 211,778	\$ 23,225	\$ 16,607	\$ 219	\$ 571,781
Payroll taxes and other fringe benefits	67,113	36,040	4,948	3,945	68	112,114
	<u>387,065</u>	<u>247,818</u>	<u>28,173</u>	<u>20,552</u>	<u>287</u>	<u>683,895</u>
Advertising and public relations	6,465	1,684	549	304	-	9,002
Board expenses	-	-	-	216	11	227
Communications	17,879	6,118	1,407	800	1	26,205
Conferences and meetings	-	-	-	1,072	56	1,128
Consultants	22,432	11,889	1,578	579	1	36,479
Dues	1,197	588	81	45	-	1,911
Equipment maintenance and purchase	19,001	6,103	1,526	848	-	27,478
Fundraising	-	-	-	-	6,847	6,847
Insurance	5,992	1,161	539	312	1	8,005
Interest expense	-	-	-	1,310	69	1,379
Office supplies	6,406	4,377	417	219	-	11,419
PCAR assessment (2%)	-	-	-	5,570	-	5,570
Postage and freight	2,225	2,506	110	61	-	4,902
Printing and publication	2,199	1,624	107	60	-	3,990
Professional fees	8,313	4,871	501	2,152	99	15,936
Program supplies	-	-	-	2,899	153	3,052
Rent and other occupancy costs	53,792	26,765	3,768	2,191	5	86,521
Staff development	1,966	1,856	65	36	-	3,923
Supervision and clinical consulting	9,736	13,444	-	-	-	23,180
Travel	7,138	7,400	348	1,220	55	16,161
Volunteer services	-	<u>122,293</u>	-	-	<u>5,523</u>	<u>127,816</u>
	551,806	460,497	39,169	40,446	13,108	1,105,026
Depreciation	-	-	-	18,532	975	19,507
TOTAL EXPENSES	<u>\$ 551,806</u>	<u>\$ 460,497</u>	<u>\$ 39,169</u>	<u>\$ 58,978</u>	<u>\$ 14,083</u>	<u>\$ 1,124,533</u>

See Accompanying Notes to Financial Statements

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Statements of Cash Flows

	Years Ended June 30,	
	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 15,912	\$ 86,101
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Amortization of discount on long term promises to give	(300)	-
Depreciation	12,990	19,507
(Increase) decrease in assets		
Accounts receivable	(35,430)	(37,077)
Promises to give, net	(6,067)	-
Prepaid expenses	(14,435)	(1,311)
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	15,315	(20,840)
Accrued and withheld payroll and payroll taxes	32,688	(57)
Net cash provided by operating activities	<u>20,673</u>	<u>46,323</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property and equipment	<u>(1,561)</u>	<u>-</u>
Net cash (used in) investing activities	<u>(1,561)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of obligation under a capital lease	<u>(709)</u>	<u>(3,983)</u>
Net cash (used in) financing activities	<u>(709)</u>	<u>(3,983)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	18,403	42,340
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>230,860</u>	<u>188,520</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 249,263</u>	<u>\$ 230,860</u>
SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING ACTIVITIES		
Cash paid for interest	<u>\$ 10</u>	<u>\$ 1,379</u>

See Accompanying Notes to Financial Statements

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

1. ORGANIZATION

The mission of Victim Services Center of Montgomery County, Inc. ("VSCMC") is to provide advocacy and counseling services to victims of sexual assault and other personal crimes, and to promote sensitivity and awareness in the community through education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Financial Statements of VSCMC have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting

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

Basis of Presentation

The records and financial statements of VSCMC are presented using the accrual basis of accounting. Financial statement presentation follows the recommendation of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC). VSCMC is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets based on the existence or absence of donor-imposed restrictions on the use of net assets.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Center considers all highly liquid investments with maturity of twenty-four months or less to be cash and cash equivalents.

Property and Equipment and Depreciation

The Center capitalizes all expenditures for property and equipment in excess of \$500. The carrying value of equipment and leasehold improvements are recorded at cost or fair market value at the time of donation. Depreciation is computed using the accelerated method over the estimated useful lives of the assets, ranging from 3 to 39 years.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

Contributions

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Donated Services

The Center follows the practice of recording the estimated value of services as contributions if there is an objective basis available to measure the value of such services. For the years ended June 30, 2017 and 2016, the value of such amounted to approximately \$125,000 and \$127,000, respectively, in accordance with the guidelines provided by the Pennsylvania Coalition Against Rape.

Donated Computer Software and Furniture

The Center follows the practice of recording the value of donated computer software and furniture utilized in operations as a contribution using the estimated fair market value at the time of donation; the software is then depreciated over its estimated useful life of three years. Items donated and utilized in operations are recorded as revenues and expenses at their fair market value. For the years ended June 30, 2017 and 2016, the value of the donations amounted to \$2,520 and \$7,005, respectively. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of these types are recorded as unrestricted public support.

Program Services

Expenses are allocated to the various programs based on direct charges for those items specifically identified with the respective programs. Other charges are allocated in accordance with appropriate bases.

3. CREDIT RISK ARISING FROM CASH DEPOSITS

The Center maintains their operational cash balances in a major financial institution. The balances are insured by the Federal Deposit Insurance Corporation (the "FDIC") up to \$250,000. The Center also maintains funds with in a public traded money market mutual fund investment, whose per share value is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

4. PROMISES TO GIVE RECEIVABLE

Unconditional promises to give are recorded as revenues in the period in which the contributions is promised and as assets, decrease in liabilities or expenses, depending on the form of benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. Contributions to be collected in future years are recorded at fair value when the promise is made based on a discounted cash flow model. Amortization of discounts is recorded as additional revenue in accordance with donor-imposed restrictions.

As of June 30, 2017 promises to give receivable consisted of:

Amount due in one year	\$ 3,333
Amount due in one to five years	<u>3,334</u>
	6,667
Less: discount to net present value	<u>300</u>
	\$ <u>6,367</u>

5. FAIR VALUE MEASUREMENTS

The Center recorded certain assets at fair value on an ongoing basis and reported at fair value at every reporting date. The Center uses a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy maximizes the use of observable inputs and minimizes the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

- Level 1 - Quoted prices in active markets for identical assets or liabilities.
- Level 2 - Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and 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.
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The fair value measurements by level within the fair value hierarchy as of June 30, 2017 and 2016 are as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
June 30, 2017				
Money Market Assets	<u>\$ 175,675</u>	<u>\$ -</u>	<u>\$ 175,675</u>	<u>\$ -</u>
June 30, 2016				
Money Market Assets	<u>\$ 100,130</u>	<u>\$ -</u>	<u>\$ 100,130</u>	<u>\$ -</u>

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

6. REVOLVING LINE OF CREDIT

The Center has a \$200,000 revolving line of credit. Bank advances on the credit line are payable on demand, plus interest at 5.00%. The credit line is secured by substantially all assets of the Center. As of June 30, 2017 and 2016, no amounts were borrowed against the line of credit.

7. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets as of June 30, 2017 and 2016 as follows:

	June 30,	
	2017	2016
General time restrictions	<u>\$ 103,096</u>	<u>\$ 26,696</u>

During the years ended June 30, 2017 and 2016, temporarily restricted net assets of \$1,038,204 and \$966,338 were released from donor restrictions by incurring expenses in support of general program activities.

8. PERMANENTLY RESTRICTED NET ASSETS

Permanently restricted net assets as of June 30, 2017 and 2016 as follows:

	June 30,	
	2017	2016
Endowment fund	<u>\$ 34,700</u>	<u>\$ -</u>

9. RETIREMENT PLAN

The Center sponsors a 401(k) plan for eligible employees. The Center's contributions to the plan are voluntary and are not to exceed 3% of employee's eligible salary. The Center made 401(k) contributions of for the years ended June 30, 2017 and 2016 of \$29,728 and \$0, respectively.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

10. CAPITAL LEASE OBLIGATION

The Center leases its communications equipment from Conestoga Equipment Finance under a capital lease. The economic substance of the lease is that the Company is financing the acquisition of the assets through the lease, and accordingly, it is recorded in the Company's assets and liabilities.

The following is an analysis of the leased asset included in equipment:

	June 30,	
	2017	2016
Equipment Under a Capital Lease	\$ 16,415	\$ 16,415
Less: Accumulated Depreciation	16,415	16,141
	<u>\$ -</u>	<u>\$ 274</u>

11. LEASING ARRANGEMENTS

The Center leases its facilities and reproduction equipment under non-cancelable operating leases expiring June 30, 2024.

The minimum annual lease payments as of June 30, 2017 are as follows:

Years Ended June 30,	
2018	\$ 90,000
2019	93,000
2020	96,000
2021	99,100
2022	101,500
Thereafter	148,800
	<u>\$ 628,400</u>

Rent expense for the years ended June 30, 2017 and 2016 were approximately \$119,000 and \$101,000, respectively.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

12. FEDERAL TAX STATUS

The Center is exempt from federal income taxes under the provisions of Internal Revenue Code Section 501(c)(3), and is exempt from state income taxes under the provisions of the Pennsylvania Nonprofit Corporate Law. In addition, contributions to the Center are qualified as charitable contributions to the donors. The Center has no revenue that would qualify under the unrelated business income tax provisions of the Internal Revenue Code for the years ended June 30, 2017 and 2016.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Center may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Center and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal years ended June 30, 2017 and 2016.

The Center files its forms 990 in the U.S. federal jurisdiction. The Center is generally no longer subject to examination by the Internal Revenue Service for years before 2014.

13. CONTINGENCIES

The use of contract and grant monies received are subject to compliance audits by the disbursing agency. The Center believes it is in compliance with all significant contract and grant requirements.

14. SUBSEQUENT EVENTS

In August 2017 the Center established an endowment fund for the permanently restricted net assets. The funds are held in a bank account in order to preserve principal.

Management has evaluated subsequent events through November 10, 2017, the date on which the statement of financial position was available to be issued. No material subsequent events have occurred since June 30, 2017 that requires recognition or disclosure in the statement of financial position.

**SUPPLEMENTARY INFORMATION FOR THE
PENNSYLVANIA COALITION AGAINST RAPE**



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**INDEPENDENT AUDITOR'S REPORT ON SCHEDULES REQUIRED BY
PENNSYLVANIA COALITION AGAINST RAPE**

The Board of Directors
Victim Services Center of Montgomery County, Inc.
Norristown, Pennsylvania

We have audited the financial statements of Victim Services Center of Montgomery County, Inc. as of and for the year ended June 30, 2017, and our report thereon dated November 10, 2017, which expressed an unmodified opinion on those financial statements, appears on pages 1 and 2. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink, appearing to read 'Robin Kramer & Green, LLP'.

November 10, 2017

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Pennsylvania Coalition Against Rape

Contract Number 540061900

Schedule of Revenues

Year Ended June 30, 2017

Received During:

July	\$	13,267
August		66,444
September		65,715
October		33,410
November		39,786
December		39,328
January		39,819
February		36,754
March		35,342
April		-
May		82,243
June		7,888
		<u>459,996</u>

Receivable at June 30:

2016	(26,988)
2017	<u>12,363</u>
Total	<u>\$ 445,371</u>

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Pennsylvania Coalition Against Rape

General Fund Act 44

Contract Number 540061900

Schedule of Budgeted, Reported, and Allowable Costs

Year Ended June 30, 2017

	Approved Budget	Allowable Costs Per Audit		
		Reported Costs	Total	Over (Under) Budget
Budgeted Categories:				
Personnel:				
Salaries	\$ 210,353	\$ 210,353	\$ 210,353	\$ -
Fringe benefits	53,919	53,919	53,919	-
	<u>264,272</u>	<u>264,272</u>	<u>264,272</u>	<u>-</u>
Operations:				
Advertising and public relations	4,628	4,628	4,628	-
Consultant fees	8,995	8,995	8,995	-
Dues, memberships, and subscriptions	347	347	347	-
Insurance	5,802	5,802	5,802	-
Office supplies	1,464	1,464	1,464	-
Rent and maintenance of equipment	6,246	6,246	6,246	-
Rent and maintenance of space	18,994	18,994	18,994	-
Printing and duplicating	36	36	36	-
Telephone	7,570	7,570	7,570	-
Travel	1,171	1,171	1,171	-
	<u>55,253</u>	<u>55,253</u>	<u>55,253</u>	<u>-</u>
Totals	<u>\$ 319,525</u>	<u>\$ 319,525</u>	<u>\$ 319,525</u>	<u>\$ -</u>

There are no questioned costs.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Pennsylvania Coalition Against Rape

Social Services Block Grant - Title XX

Contract Number 540061900

Schedule of Budgeted, Reported, and Allowable Costs

Year Ended June 30, 2017

	Approved Budget	Reported Costs	Allowable Costs Per Audit	
			Total	Over (Under) Budget
Budgeted Categories:				
Personnel:				
Salaries	\$ 20,273	\$ 20,273	\$ 20,273	\$ -
Fringe benefits	5,203	5,203	5,203	-
	<u>25,476</u>	<u>25,476</u>	<u>25,476</u>	<u>-</u>
Operations:				
Advertising and public relations	1,710	1,710	1,710	-
Consultant fees	1,623	1,623	1,623	-
Dues, memberships, and subscriptions	141	141	141	-
Insurance	1,833	1,833	1,833	-
Office Supplies	511	511	511	-
Rent and maintenance of equipment	2,007	2,007	2,007	-
Rent and maintenance of space	6,541	6,541	6,541	-
Printing and duplicating	14	14	14	-
Telephone	2,542	2,542	2,542	-
Staff development	723	723	723	-
Travel	491	491	491	-
	<u>18,136</u>	<u>18,136</u>	<u>18,136</u>	<u>-</u>
Totals	<u>\$ 43,612</u>	<u>\$ 43,612</u>	<u>\$ 43,612</u>	<u>\$ -</u>

There are no questioned costs.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Pennsylvania Coalition Against Rape

Contract Number 540061900

Schedule of Budgeted, Reported, and Allowable Costs

Year Ended June 30, 2017

	Approved Budget	Reported Costs	Allowable Costs Per Audit	
			Total	Over (Under) Budget
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT - PHHSBG				
Budgeted Categories:				
Personnel:				
Salaries	\$ 7,431	\$ 7,431	\$ 7,431	\$ -
Fringe benefits	<u>2,222</u>	<u>2,222</u>	<u>2,222</u>	<u>-</u>
Totals	<u>\$ 9,653</u>	<u>\$ 9,653</u>	<u>\$ 9,653</u>	<u>\$ -</u>

RAPE PREVENTION AND EDUCATION - RAPE P & E

Budgeted Categories:				
Personnel:				
Salaries	\$ 31,934	\$ 31,934	\$ 31,934	\$ -
Fringe benefits	<u>7,934</u>	<u>7,934</u>	<u>7,934</u>	<u>-</u>
	39,868	39,868	39,868	-
Operations:				
Rent	2,860	2,860	2,860	-
Communications	1,340	1,340	1,340	-
Office expense	480	480	480	-
Travel	<u>3,624</u>	<u>3,624</u>	<u>3,624</u>	<u>-</u>
Totals	<u>\$ 48,172</u>	<u>\$ 48,172</u>	<u>\$ 48,172</u>	<u>\$ -</u>

SEXUAL ASSAULT SERVICES PROGRAM

Budgeted Categories:				
Personnel:				
Salaries	\$ 13,041	\$ 13,041	\$ 13,041	\$ -
Fringe benefits	<u>4,203</u>	<u>4,203</u>	<u>4,203</u>	<u>-</u>
	<u>\$ 17,244</u>	<u>\$ 17,244</u>	<u>\$ 17,244</u>	<u>\$ -</u>

PRISON RAPE ELIMINATION ACT

Budgeted Categories:				
Salaries	\$ 6,162	\$ 6,162	\$ 6,162	\$ -
Fringe benefits	<u>1,003</u>	<u>1,003</u>	<u>1,003</u>	<u>-</u>
	<u>\$ 7,165</u>	<u>\$ 7,165</u>	<u>\$ 7,165</u>	<u>\$ -</u>

There are no questioned costs.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Pennsylvania Coalition Against Rape

Contract Number 540061900

Combined Schedule of Budgeted, Reported, and Allowable

Costs With Funding Reconciliation

Year Ended June 30, 2017

	Approved Budget	Allowable Costs Per Audit		
		Reported Costs	Total	Over (Under) Budget
Budgeted Categories:				
General Fund Act 44:				
Personnel	\$ 264,272	\$ 264,272	\$ 264,272	\$ -
Operations	55,253	55,253	55,253	-
Social Services Block Grant - Title XX:				
Personnel	25,476	25,476	25,476	-
Operations	18,136	18,136	18,136	-
Preventive Health and Health Services Block Grant - PHHSBG:				
Personnel	9,653	9,653	9,653	-
Rape Prevention and Education - RAPE P & E				
Personnel	39,868	39,868	39,868	-
Operations	8,304	8,304	8,304	-
Sexual Assault Services Program				
Personnel	17,244	17,244	17,244	-
Prison Rape Elimination Act				
Personnel	7,165	7,165	7,165	-
	<u>\$ 445,371</u>	<u>\$ 445,371</u>	<u>\$ 445,371</u>	<u>\$ -</u>

Funding Reconciliation

Approved contract received as of June 30, 2017	\$ 433,008	
Approved contract receivable as of June 30, 2017	<u>12,363</u>	\$ 445,371
Allowable Costs	445,371	
Questioned Costs	<u>-</u>	<u>445,371</u>
Due to (from) the Pennsylvania Coalition Against Rape		<u>\$ -</u>

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Supplementary Information
For the Pennsylvania Coalition Against Rape

1. DESCRIPTION OF PROGRAMS

Victim Services Center of Montgomery County, Inc. ("VSC") provided the following programs under contracts with the Pennsylvania Coalition Against Rape (PCAR) for the period July 1, 2016 to June 30, 2017.

PCAR/PHHSBG

Title XX/Act 44/PHHSBG (Contract Number 540061900) funding through PCAR was used to provide direct services to victims of sexual violence. Services include group and individual counseling, victim advocacy, hospital/court accompaniment, and 24-hour hotline.

Rape Prevention and Education

Rape Prevention and Education Grant (Contract Number 540061900) funding through PCAR for rape prevention and education.

2. BASIS OF PRESENTATION

The accompanying schedules have been prepared on the accrual basis and have been prepared solely to comply with the contract reporting formats of the Pennsylvania Coalition Against Rape. Since the data submitted is limited to that required by the Pennsylvania Coalition Against Rape, these schedules are not intended to present results of operations in accordance with generally accepted accounting principles. These schedules are intended solely for filing with the Pennsylvania Coalition Against Rape, and any of their authorized representatives. This restriction is not intended to limit the distribution of these schedules which is a matter of public record.

3. TITLE XX MATCH FUNDS

The contract requires Community Support equal to 20% of the original grant from Pennsylvania Coalition Against Rape relating to sexual assault and abuse services of \$60,000. This sum has been expended for salaries, payroll taxes, other fringe benefits, and other operating expenses as shown in the Statements of Functional Expenses.

4. EXPENSES ALLOCATED BY PROGRAM

Total expenses allocated to:

Sexual Assault	\$ 656,030
Prevention and education	<u>48,991</u>
	<u>\$ 705,021</u>

The program's cost allocation plan is in compliance.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Supplementary Information
For the Pennsylvania Coalition Against Rape

5. INTEREST INCOME

No interest was earned on Title XX monies.

6. FEDERAL FINANCIAL ASSISTANCE

For the year ended June 30, 2017, the Center received and disbursed in excess of \$550,000 of Federal Financial Assistance.