

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

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2018 AND 2017



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, 2018 and 2017, 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, 2018 and 2017, 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.

Robin Kramer & Green LLP

January 19, 2019

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.
Statements of Financial Position

	June 30,	
	2018	2017
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 159,439	\$ 214,563
Accounts receivable	164,482	178,475
Promises to give, current, net of unamortized discount of \$300 for 2017	-	3,033
Prepaid expenses	33,250	30,260
	<u>357,171</u>	<u>426,331</u>
PROPERTY AND EQUIPMENT		
Furniture, fixtures, and equipment	55,534	51,777
Computer software	35,677	35,677
Leasehold improvements	3,462	3,462
	<u>94,673</u>	<u>90,916</u>
Less: Accumulated depreciation	87,485	83,650
	<u>7,188</u>	<u>7,266</u>
OTHER ASSETS		
Promises to give, net of current	-	3,334
Deposits on leased properties	6,000	6,000
Restricted cash for endowment fund	100,023	34,700
	<u>106,023</u>	<u>44,034</u>
	<u>\$ 470,382</u>	<u>\$ 477,631</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 47,789	\$ 41,754
Accrued and withheld payroll and payroll taxes	61,159	76,656
	<u>108,948</u>	<u>118,410</u>
NET ASSETS		
Unrestricted	253,911	221,425
Temporarily restricted	7,500	103,096
Permanently restricted	100,023	34,700
	<u>361,434</u>	<u>359,221</u>
	<u>\$ 470,382</u>	<u>\$ 477,631</u>

See Accompanying Notes to Financial Statements

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Statement of Functional Expenses
Year Ended June 30, 2018

	Program Services			Support Services		Total
	Sexual Assault	Non-Sexual Assault	Prevention and Education	Management and General	Fund-Raising	
Salaries	\$ 414,106	\$ 279,791	\$ 25,955	\$ 19,136	\$ 97	\$ 739,085
Payroll taxes and other fringe benefits	109,290	77,533	6,922	4,614	-	198,359
	<u>523,396</u>	<u>357,324</u>	<u>32,877</u>	<u>23,750</u>	<u>97</u>	<u>937,444</u>
Advertising and public relations	5,454	1,575	471	314	-	7,814
Board expenses	-	-	-	252	13	265
Communications	12,766	12,468	595	2,661	119	28,609
Conferences and meetings	-	-	-	3,316	175	3,491
Consultants	7,055	3,028	395	2,311	108	12,897
Dues	879	782	44	29	-	1,734
Equipment maintenance and purchase	12,558	12,097	550	1,719	71	26,995
Fundraising	-	-	-	-	7,725	7,725
Insurance	5,884	1,678	526	5,871	291	14,250
Office supplies	4,643	5,155	160	162	3	10,123
PCAR assessment (2%)	-	-	-	5,768	-	5,768
Postage and freight	1,048	2,768	-	-	-	3,816
Printing and publication	1,396	1,629	5	1,923	101	5,054
Professional fees	2,868	2,604	304	11,185	578	17,539
Program supplies	-	-	-	5,062	266	5,328
Rent and other occupancy costs	41,455	40,732	1,948	18,981	931	104,047
Staff development	4,012	4,354	65	43	-	8,474
Supervision and clinical consulting	10,778	13,172	-	1,899	100	25,949
Travel	6,235	11,715	117	7,376	287	25,730
Volunteer services	-	105,462	-	-	7,130	112,592
	<u>640,427</u>	<u>576,543</u>	<u>38,057</u>	<u>92,622</u>	<u>17,995</u>	<u>1,365,644</u>
Depreciation	-	-	-	3,643	192	3,835
TOTAL EXPENSES	<u>\$ 640,427</u>	<u>\$ 576,543</u>	<u>\$ 38,057</u>	<u>\$ 96,265</u>	<u>\$ 18,187</u>	<u>\$ 1,369,479</u>

See Accompanying Notes to Financial Statements

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

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	-	3,319
Professional fees	3,412	-	452	12,386	639	16,889
Program supplies	-	-	-	3,359	177	3,536
Rent and other occupancy costs	48,837	34,470	3,123	10,020	438	96,888
Staff development	3,978	3,925	80	43	-	8,026
Supervision and clinical consulting	12,344	12,444	-	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	<u>\$ 656,030</u>	<u>\$ 494,703</u>	<u>\$ 48,991</u>	<u>\$ 113,906</u>	<u>\$ 17,564</u>	<u>\$ 1,331,194</u>

See Accompanying Notes to Financial Statements

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.
Statements of Cash Flows

	Years Ended June 30,	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 2,213	\$ 15,912
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	3,835	12,990
(Increase) decrease in assets		
Accounts receivable	13,993	(35,430)
Promises to give, net	6,367	(6,067)
Prepaid expenses	(2,990)	(14,435)
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	6,035	15,315
Accrued and withheld payroll and payroll taxes	(15,497)	32,688
Net cash provided by operating activities	13,956	20,673
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property and equipment	(3,757)	(1,561)
Net cash (used in) investing activities	(3,757)	(1,561)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of obligation under a capital lease	-	(709)
Net cash (used in) investing activities	-	(709)
NET INCREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	10,199	18,403
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT BEGINNING OF YEAR	249,263	230,860
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT END OF YEAR	\$ 259,462	\$ 249,263
SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING ACTIVITIES		
Cash paid for interest	\$ -	\$ 10

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.

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. Cash and cash equivalents as of June 30, 2018 and 2017 consist of the following:

	June 30,	
	2018	2017
Cash and cash equivalents	\$ 159,439	\$ 214,563
Restricted cash for endowment fund	100,023	34,700
Total cash, cash equivalents, and restricted cash shown in the statement of cash flows	<u>\$ 259,462</u>	<u>\$ 249,263</u>

Restricted cash for endowment fund represents donor-restricted funds that are held in a separate bank account and are permanently restricted for the Center's endowment fund.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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.

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 and Changes in Net Assets 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, 2018 and 2017, the value of such amounted to approximately \$109,000 and \$125,000, 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 items donated and utilized in operations are recorded as revenues and expenses at their fair market value. If the items donated exceed the Center's capitalization threshold, the items are capitalized and depreciated over their estimated useful lives. For the years ended June 30, 2018 and 2017, the value of the donations amounted to \$8,278 and \$2,520, 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.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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.

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

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.

4. PROMISES TO GIVE RECEIVABLE

Unconditional promises to give are recorded as revenues in the period in which the contributions are promised and as assets, or as a 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.

There were no promises to give receivable as of June 30, 2018. 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		3,334
		<hr/>
		6,667
Less: discount to net present value		300
		<hr/>
	\$	6,367

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

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, 2018 and 2017 are as follows:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
June 30, 2018				
Money Market Assets	<u>\$ 103,467</u>	<u>\$ -</u>	<u>\$ 103,467</u>	<u>\$ -</u>
June 30, 2017				
Money Market Assets	<u>\$ 175,675</u>	<u>\$ -</u>	<u>\$ 175,675</u>	<u>\$ -</u>

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 5.99% as of June 30, 2018. The credit line is secured by substantially all assets of the Center. As of June 30, 2018 and 2017, no amounts were borrowed against the line of credit.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.
Notes to Financial Statements

7. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets as of June 30, 2018 and 2017 as follows:

	June 30,	
	2018	2017
General time restrictions	\$ 7,500	\$ 103,096

During the years ended June 30, 2018 and 2017, temporarily restricted net assets of \$1,206,140 and \$1,038,204 were released from donor restrictions by incurring expenses in support of general program activities.

8. PERMANENTLY RESTRICTED NET ASSETS AND ENDOWMENT

Permanently restricted net assets as of June 30, 2018 and 2017 as follows:

	June 30,	
	2018	2017
Endowment fund	\$ 100,023	\$ 34,700

As of June 30, 2018 and 2017, the Center's endowment fund consists only of donor-restricted funds that are held in a separate non-interest bearing bank account. These funds must be held in perpetuity or for a donor-specified period. The Center has adopted a charter of the investment committee, outlining the purpose and responsibilities of the committee, which includes the overall responsibility for the operation and administration of the Center's endowment. The members will ensure that the endowment funds are invested prudently in accordance with the Center's mission and provide fiduciary oversight to ensure proper fiscal procedures and compliance with current laws, rules, and regulations.

9. 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, 2018 are as follows:

Years Ended June 30,	
2019	\$ 108,200
2020	113,400
2021	116,500
2022	119,100
2023	122,200
Thereafter	46,800
	\$ 626,200

Rent expense for the years ended June 30, 2018 and 2017 were approximately \$120,000 and \$119,000, respectively.

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Notes to Financial Statements

10. 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, 2018 and 2017 of \$19,766 and \$29,728, respectively.

11. 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, 2018 and 2017.

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, 2018 and 2017.

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 2015.

12. 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.

13. SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 19, 2019, the date on which the statement of financial position was available to be issued. No material subsequent events have occurred since June 30, 2018 that requires recognition or disclosure in the statement of financial position.

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

The logo for Robin Kramer & Green, LLP, featuring the letters 'RKG' in a white serif font on a dark blue rectangular background.

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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, 2018, and our report thereon dated January 19, 2019, 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.

Robin Kramer & Green LLP

January 19, 2019

VICTIM SERVICES CENTER OF MONTGOMERY COUNTY, INC.

Pennsylvania Coalition Against Rape

Contract Number 540061900

Schedule of Revenues

Year Ended June 30, 2018

Received During:

July	\$	3,961
August		63,432
September		68,435
October		33,469
November		33,464
December		29,511
January		37,408
February		40,728
March		33,438
April		33,429
May		41,632
June		-
		<hr/>
		418,907

Receivable at June 30:

2017		(12,363)
2018		16,284
		<hr/>
Total	\$	<u>422,828</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, 2018

	Approved Budget	Allowable Costs Per Audit		
		Reported Costs	Total	Over (Under) Budget
Budgeted Categories:				
Personnel:				
Salaries	\$ 214,490	\$ 214,490	\$ 214,490	\$ -
Fringe benefits	57,549	57,549	57,549	-
	<u>272,039</u>	<u>272,039</u>	<u>272,039</u>	<u>-</u>
Operations:				
Advertising and public relations	4,228	4,228	4,228	-
Consultant fees	6,527	6,527	6,527	-
Dues, memberships, and subscriptions	347	347	347	-
Insurance	4,155	4,155	4,155	-
Office supplies	1,264	1,264	1,264	-
Rent and maintenance of equipment	4,331	4,331	4,331	-
Rent and maintenance of space	17,219	17,219	17,219	-
Printing and duplicating	36	36	36	-
Telephone	5,352	5,352	5,352	-
Travel	927	927	927	-
	<u>44,386</u>	<u>44,386</u>	<u>44,386</u>	<u>-</u>
Totals	<u>\$ 316,425</u>	<u>\$ 316,425</u>	<u>\$ 316,425</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, 2018

	Approved Budget	Allowable Costs Per Audit		
		Reported Costs	Total	Over (Under) Budget
Budgeted Categories:				
Personnel:				
Salaries	\$ 22,519	\$ 22,519	\$ 22,519	\$ -
Fringe benefits	6,043	6,043	6,043	-
	<u>28,562</u>	<u>28,562</u>	<u>28,562</u>	<u>-</u>
Operations:				
Advertising and public relations	1,010	1,010	1,010	-
Consultant fees	1,231	1,231	1,231	-
Dues, memberships, and subscriptions	141	141	141	-
Insurance	1,688	1,688	1,688	-
Office Supplies	511	511	511	-
Rent and maintenance of equipment	1,775	1,775	1,775	-
Rent and maintenance of space	4,420	4,420	4,420	-
Printing and duplicating	14	14	14	-
Telephone	1,262	1,262	1,262	-
Staff development	723	723	723	-
Travel	375	375	375	-
	<u>13,150</u>	<u>13,150</u>	<u>13,150</u>	<u>-</u>
Totals	<u>\$ 41,712</u>	<u>\$ 41,712</u>	<u>\$ 41,712</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, 2018

	Approved Budget	Allowable Costs Per Audit		
		Reported Costs	Total	Over (Under) Budget
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT - PHHSBG				
Budgeted Categories:				
Personnel:				
Salaries	\$ 6,818	\$ 6,818	\$ 6,818	\$ -
Fringe benefits	<u>2,123</u>	<u>2,123</u>	<u>2,123</u>	<u>-</u>
Totals	<u>\$ 8,941</u>	<u>\$ 8,941</u>	<u>\$ 8,941</u>	<u>\$ -</u>
RAPE PREVENTION AND EDUCATION - RAPE P & E				
Budgeted Categories:				
Personnel:				
Salaries	\$ 30,346	\$ 30,346	\$ 30,346	\$ -
Fringe benefits	<u>7,941</u>	<u>7,941</u>	<u>7,941</u>	<u>-</u>
Totals	<u>\$ 38,287</u>	<u>\$ 38,287</u>	<u>\$ 38,287</u>	<u>\$ -</u>
SEXUAL ASSAULT SERVICES PROGRAM				
Budgeted Categories:				
Personnel:				
Salaries	\$ 14,212	\$ 14,212	\$ 14,212	\$ -
Fringe benefits	<u>3,251</u>	<u>3,251</u>	<u>3,251</u>	<u>-</u>
	<u>\$ 17,463</u>	<u>\$ 17,463</u>	<u>\$ 17,463</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, 2018

	Approved Budget	Allowable Costs Per Audit		
		Reported Costs	Total	Over (Under) Budget
Budgeted Categories:				
General Fund Act 44:				
Personnel	\$ 272,039	\$ 272,039	\$ 272,039	\$ -
Operations	44,386	44,386	44,386	-
Social Services Block Grant - Title XX:				
Personnel	28,562	28,562	28,562	-
Operations	13,150	13,150	13,150	-
Preventive Health and Health Services Block Grant - PHHSBG:				
Personnel	8,941	8,941	8,941	-
Rape Prevention and Education - RAPE P & E				
Personnel	38,287	38,287	38,287	-
Sexual Assault Services Program				
Personnel	17,463	17,463	17,463	-
	<u>\$ 422,828</u>	<u>\$ 422,828</u>	<u>\$ 422,828</u>	<u>\$ -</u>

Funding Reconciliation

Approved contract received as of June 30, 2018	\$ 406,544	
Approved contract receivable as of June 30, 2018	<u>16,284</u>	\$ 422,828
Allowable Costs	422,828	
Questioned Costs	<u>-</u>	<u>422,828</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, 2017 to June 30, 2018.

Act 44/Title XX/PHHSBG/SASP

Act 44/Title XX/PHHSBG/SASP (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. DHS/RPE/PHHSBG 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 \$80,000. 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	\$ 640,427
Prevention and education	<u>38,057</u>
	<u>\$ 678,484</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, 2018, the Center did not receive and disburse Federal Financial Assistance in excess of \$750,000.