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**DELAWARE COUNTY  
WOMEN AGAINST RAPE, INC.**

**REPORT ON AUDIT OF  
FINANCIAL STATEMENTS**

**JUNE 30, 2018**

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DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

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## INDEPENDENT AUDITOR'S REPORT

October 25, 2018

To the Board of Directors  
Delaware County Women Against Rape, Inc.  
Media, Pennsylvania

### Report on the Financial Statements

We have audited the accompanying financial statements of Delaware County Women Against Rape, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, 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. 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.

To the Board of Directors  
Delaware County Women Against Rape, Inc.

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 Delaware County Women Against Rape, Inc. as of June 30, 2018, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Budgeted, Reported, and Allowable Costs - PCAR on pages 11 - 19 are presented for 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2018, on our consideration of Delaware County Women Against Rape, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Delaware County Women Against Rape, Inc.'s internal control over financial reporting and compliance.

*Barbacane, Thornton & Company LLP*  
BARBACANE, THORNTON & COMPANY LLP

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2018**

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 359,008
Accounts receivable, net of allowance	195,481
Prepaid expenses	291
Total Current Assets	<u>554,780</u>

NONCURRENT ASSETS:

Land, building, and equipment - net	<u>665,959</u>
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TOTAL ASSETS	<u><u>\$ 1,220,739</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 432
Accrued vacation	62,350
Total Current Liabilities	<u>62,782</u>

TOTAL LIABILITIES	<u>62,782</u>
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NET ASSETS:

Unrestricted	<u>1,157,957</u>
TOTAL NET ASSETS	<u>1,157,957</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,220,739</u></u>
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The accompanying notes are an integral part of these financial statements.

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018**

CHANGES IN UNRESTRICTED NET ASSETS

PUBLIC SUPPORT AND REVENUE

Public support received directly:

Donations	\$ 2,068
Grants	35,000
Contributions	34,794
Fees and grants from governmental agencies	1,282,326
Geranium sales, net of direct expenses of \$9,957	9,768
Race for Victims' Rights, net of direct expenses of \$315	7,823
Total Public Support	<u>1,371,779</u>

Revenue:

Interest earnings	382
Education services	5,016
Total Revenue	<u>5,398</u>

TOTAL UNRESTRICTED PUBLIC SUPPORT AND REVENUE	<u>1,377,177</u>
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EXPENSES

Program services - victim counseling and education	1,077,473
Support services - general and administrative	246,948
Support services - fundraising	5,547
Total Expenses	<u>1,329,968</u>

CHANGE IN NET ASSETS	47,209
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NET ASSETS, BEGINNING OF YEAR	<u>1,110,748</u>
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NET ASSETS, END OF YEAR	<u>\$ 1,157,957</u>
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The accompanying notes are an integral part of these financial statements.

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2018**

	Program Services	Support Services		Total Expenses
	Victim Counseling and Education	General and Administrative	Fundraising	
Salaries	\$ 710,613	\$ 177,653	\$ 4,000	\$ 892,266
Employee benefits	149,984	37,543	1,132	188,659
Payroll taxes	54,978	13,762	415	69,155
Total Salaries and Related Expenses	<u>915,575</u>	<u>228,958</u>	<u>5,547</u>	<u>1,150,080</u>
Building repairs/maintenance	5,729	637	-	6,366
Depreciation	32,903	3,656	-	36,559
Equipment repairs/maintenance	6,674	742	-	7,416
Insurance	13,773	1,530	-	15,303
Office supplies	29,301	3,256	-	32,557
Printing and postage	10,467	1,163	-	11,630
Professional fees	23,087	2,565	-	25,652
Service fees	7,562	840	-	8,402
Miscellaneous	1,346	150	-	1,496
Telephone	15,467	1,719	-	17,186
Travel	7,507	834	-	8,341
Utilities	8,082	898	-	8,980
<b>TOTAL EXPENSES</b>	<u><u>\$ 1,077,473</u></u>	<u><u>\$ 246,948</u></u>	<u><u>\$ 5,547</u></u>	<u><u>\$ 1,329,968</u></u>

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

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2018**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 47,209
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	36,559
Changes in assets and liabilities:	
Increase in accounts receivable	(104,901)
Increase in prepaid expenses	(291)
Increase in accrued vacation	12,308
NET CASH USED BY OPERATING ACTIVITIES	<u>(9,116)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of fixed assets	<u>(47,171)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(47,171)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(56,287)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>415,295</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 359,008</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 WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Line of Activity

Delaware County Women Against Rape, Inc. ("the Organization") provides services for sexual assault and other serious crime victims and education programs to the community.

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 three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. 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 temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Temporarily restricted revenues whose restrictions are met within the year received are considered unrestricted 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.

Management's estimate of the allowance for uncollectible accounts receivable is based on the likelihood of collectability of individual receivables. The allowance for uncollectible accounts was \$19,910 as of June 30, 2018.

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

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

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.

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 \$62,350 as of June 30, 2018.

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.

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 generally accepted accounting principles 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.

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

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	240,976
Furniture and fixtures	6,965
Equipment	99,223
Computer software	1,057
	<u>1,379,683</u>
Less: accumulated depreciation	<u>(713,724)</u>
Land, building, and equipment, net of depreciation	<u>\$ 665,959</u>

Depreciation is provided for building 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, 2018 amounted to \$36,559.

NOTE 3 DESIGNATIONS FROM UNITED WAY AGENCIES

For the year ended June 30, 2018, designations from United Way agencies consisted of the following:

<u>Total</u>	<u>United Way of Greater Philadelphia and Southern New Jersey</u>	<u>Other United Way Organizations</u>
<u>\$ 34,794</u>	<u>\$ 13,495</u>	<u>\$ 21,299</u>

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 1,440 for the year ended June 30, 2018. The hours are valued at an estimated counseling rate of \$24.69 per hour, for a total agency contribution (including related payroll taxes) of \$35,554. 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.

DELAWARE COUNTY WOMEN AGAINST RAPE, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 5 RETIREMENT PLAN

The Organization has established a SEP-IRA Plan. Contributions are made for eligible employees as a percentage of wages. The total contribution by the Organization for the year ended June 30, 2018 was \$52,202, which represents ten 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, 2018, the carrying amount of the Organization's deposits was \$359,008, and the bank balance was \$507,604. Of this amount, \$250,000 was covered by Federal Deposit Insurance Commission ("FDIC") insurance, and \$257,604 was uninsured and, therefore, subject to custodial credit risk.

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, 2018, the Organization received 42 percent of its revenues from federal and state grants passed through the Pennsylvania Coalition Against Rape and 50 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. The Organization's cost allocation plan is in compliance with applicable regulations.

NOTE 9 SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through October 25, 2018, the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**

**PCAR**

**GENERAL FUND ACT 44  
FOR THE YEAR ENDED JUNE 30, 2018**

BUDGET CATEGORIES	(Unaudited) Approved Budget	7/1/2017 - 6/30/2018 Reported Costs	Allowable Costs			
			Total	Over (Under) Budget	Questioned Costs	
<b>Personnel:</b>						
Salaries	\$ 322,795	\$ 322,795	\$ 322,795	\$ -	\$ -	
Fringe benefits	95,838	95,838	95,838	-	-	
	<u>418,633</u>	<u>418,633</u>	<u>418,633</u>	<u>-</u>	<u>-</u>	
<b>Operations:</b>						
Audit fees	11,052	11,052	11,052	-	-	
Consultant fees	5,000	5,000	5,000	-	-	
Dues/membership/subscriptions	1,200	1,200	1,200	-	-	
Education/library	400	-	-	(400)	-	
Insurance	4,410	4,410	4,410	-	-	
Office supplies	14,715	15,115	15,115	400	-	
Postage	500	500	500	-	-	
Public relations/advertising	1,100	1,100	1,100	-	-	
Printing/duplicating	3,501	3,501	3,501	-	-	
Rent/maintenance of equipment	3,000	3,000	3,000	-	-	
Telephone	3,250	3,250	3,250	-	-	
Travel	4,098	4,098	4,098	-	-	
Utilities	4,000	4,000	4,000	-	-	
	<u>56,226</u>	<u>56,226</u>	<u>56,226</u>	<u>-</u>	<u>-</u>	
<b>TOTALS</b>	<u>\$ 474,859</u>	<u>\$ 474,859</u>	<u>\$ 474,859</u>	<u>\$ -</u>	<u>\$ -</u>	

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS  
PCAR**

**SOCIAL SERVICES BLOCK GRANT - TITLE XX  
FOR THE YEAR ENDED JUNE 30, 2018**

	(Unaudited) Approved Budget	Expenditures Grant Period 7/1/2017 - 6/30/2018	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
<b>BUDGET CATEGORIES</b>					
<b>Personnel:</b>					
Salaries	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	\$ -
Fringe benefits	10,698	10,698	10,698	-	-
	<u>42,698</u>	<u>42,698</u>	<u>42,698</u>	<u>-</u>	<u>-</u>
<b>Operations:</b>					
Office supplies	1,702	1,702	1,702	-	-
Telephone	1,930	1,930	1,930	-	-
Utilities	1,671	1,671	1,671	-	-
	<u>5,303</u>	<u>5,303</u>	<u>5,303</u>	<u>-</u>	<u>-</u>
<b>TOTALS</b>	<u>\$ 48,001</u>	<u>\$ 48,001</u>	<u>\$ 48,001</u>	<u>\$ -</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**

**PCAR**

**CONTRACT PERIOD AUGUST 1, 2016 - JULY 31, 2017  
SEXUAL ASSAULT SERVICES PROGRAM (SASP)  
FOR THE YEAR ENDED JUNE 30, 2018**

	(Unaudited) Approved Budget	Expenditures Grant Period 8/1/2016 - 6/30/2017	Expenditures Grant Period 7/1/2017 - 7/31/2017	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
<b>BUDGET CATEGORIES</b>						
Personnel:						
Salaries	\$ 20,400	\$ 18,134	\$ 2,266	\$ 20,400	\$ -	\$ -
Fringe benefits	5,781	5,138	643	5,781	-	-
	<u>26,181</u>	<u>23,272</u>	<u>2,909</u>	<u>26,181</u>	<u>-</u>	<u>-</u>
<b>TOTALS</b>	<u>\$ 26,181</u>	<u>\$ 23,272</u>	<u>\$ 2,909</u>	<u>\$ 26,181</u>	<u>\$ -</u>	<u>\$ -</u>



**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**

**PCAR**

**CONTRACT PERIOD AUGUST 1, 2017 - JULY 31, 2018  
SEXUAL ASSAULT SERVICES PROGRAM (SASP)  
FOR THE YEAR ENDED JUNE 30, 2018**

	(Unaudited) Approved Budget	8/1/2017 - 6/30/2018 Grant Period	Allowable Costs		Questioned Costs
			Total	Over (Under) Budget	
<b>BUDGET CATEGORIES</b>					
Personnel:					
Salaries	\$ 20,000	\$ 18,333	\$ 18,333	\$ (1,667)	\$ -
Fringe benefits	6,181	5,665	5,665	(516)	-
	<u>26,181</u>	<u>23,998</u>	<u>23,998</u>	<u>(2,183)</u>	<u>-</u>
<b>TOTALS</b>	<u>\$ 26,181</u>	<u>\$ 23,998</u>	<u>\$ 23,998</u>	<u>\$ (2,183)</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.**  
**SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**  
**PCAR**  
**CONTRACT PERIOD OCTOBER 1, 2016 - SEPTEMBER 30, 2017**  
**PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**BUDGET CATEGORIES**

**Personnel:**

Salaries  
Fringe benefits

**TOTALS**

	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2016 - 6/30/2017	Expenditures Grant Period 7/1/2017 - 9/30/2017	Allowable Costs	
				Total	Over (Under) Budget
	\$ 8,400	\$ 6,300	\$ 2,100	\$ 8,400	\$ -
	2,697	2,023	674	2,697	-
	<u>11,097</u>	<u>8,323</u>	<u>2,774</u>	<u>11,097</u>	<u>-</u>
	<u>\$ 11,097</u>	<u>\$ 8,323</u>	<u>\$ 2,774</u>	<u>\$ 11,097</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.**  
**SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**  
**PCAR**  
**CONTRACT PERIOD OCTOBER 1, 2017 - SEPTEMBER 30, 2018**  
**PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2017 - 6/30/2018	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
BUDGET CATEGORIES					
Personnel:					
Salaries	\$ 8,800	\$ 6,600	\$ 6,600	\$ (2,200)	\$ -
Fringe benefits	2,297	1,723	1,723	(574)	-
	<u>11,097</u>	<u>8,323</u>	<u>8,323</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 WOMEN AGAINST RAPE, INC.  
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**

**PCAR**

**CONTRACT PERIOD FEBRUARY 1, 2018 - JANUARY 31, 2019  
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)  
RAPE PREVENTION AND EDUCATION  
FOR THE YEAR ENDED JUNE 30, 2018**

**BUDGET CATEGORIES**

	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2018 - 6/30/2018	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 36,660	\$ 15,275	\$ 15,275	\$ (21,385)	\$ -
Fringe benefits	4,637	1,932	1,932	(2,705)	-
	<u>41,297</u>	<u>17,207</u>	<u>17,207</u>	<u>(24,090)</u>	<u>-</u>
Operations:					
Office supplies	8	3	3	(5)	-
	<u>8</u>	<u>3</u>	<u>3</u>	<u>(5)</u>	<u>-</u>
<b>TOTALS</b>	<b>\$ 41,305</b>	<b>\$ 17,210</b>	<b>\$ 17,210</b>	<b>\$ (24,095)</b>	<b>\$ -</b>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.**  
**SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS**  
**PCAR**  
**CONTRACT PERIOD FEBUARY 1, 2017 - JANUARY 31, 2018**  
**PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)**  
**RAPE PREVENTION AND EDUCATION**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**BUDGET CATEGORIES**

	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2017 - 6/30/2017	Expenditures Grant Period 7/1/2017 - 1/1/2018	Total	Allowable Costs Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 36,660	\$ 15,275	\$ 21,385	\$ 36,660	\$ -	\$ -
Fringe benefits	4,637	1,932	2,705	4,637	-	-
	<u>41,297</u>	<u>17,207</u>	<u>24,090</u>	<u>41,297</u>	<u>-</u>	<u>-</u>
Operations:						
Office supplies	425	177	248	425	-	-
	<u>425</u>	<u>177</u>	<u>248</u>	<u>425</u>	<u>-</u>	<u>-</u>
<b>TOTALS</b>	<u>\$ 41,722</u>	<u>\$ 17,384</u>	<u>\$ 24,338</u>	<u>\$ 41,722</u>	<u>\$ -</u>	<u>\$ -</u>

**DELAWARE COUNTY WOMEN AGAINST RAPE, INC.  
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS  
PCAR**

**TOTAL ALL GRANTS  
FOR THE YEAR ENDED JUNE 30, 2018**

BUDGET CATEGORIES	Approved Budget	Expenditures Grant Period 7/1/2017 - 6/30/2018	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 485,715	\$ 420,754	\$ 420,754	\$ (64,961)	\$ -
Fringe benefits	132,766	119,878	119,878	(12,888)	-
	<u>618,481</u>	<u>540,632</u>	<u>540,632</u>	<u>(77,849)</u>	<u>-</u>
Operations:					
Audit fees	11,052	11,052	11,052	-	-
Consultant fees	5,000	5,000	5,000	-	-
Dues/membership/subscriptions	1,200	1,200	1,200	-	-
Education/library	400	-	-	(400)	-
Insurance	4,410	4,410	4,410	-	-
Office supplies	16,850	17,068	17,068	218	-
Postage	500	500	500	-	-
Public relations/advertising	1,100	1,100	1,100	-	-
Printing/duplicating	3,501	3,501	3,501	-	-
Rent/maintenance of equipment	3,000	3,000	3,000	-	-
Telephone	5,180	5,180	5,180	-	-
Travel	4,098	4,098	4,098	-	-
Utilities	5,671	5,671	5,671	-	-
	<u>61,962</u>	<u>61,780</u>	<u>61,780</u>	<u>(182)</u>	<u>-</u>
<b>TOTALS</b>	<b>\$ 680,443</b>	<b>\$ 602,412</b>	<b>\$ 602,412</b>	<b>\$ (78,031)</b>	<b>\$ -</b>

Funding Reconciliation

Approved contract earned and received as of June 30, 2018

\$ 582,771

Allowable costs

602,412

Due to (from) PCAR

\$ (19,641)

## **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 25, 2018

To the Board of Directors  
Delaware County Women Against Rape, Inc.  
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 Women Against Rape, Inc. ("the Organization"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2018, 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 25, 2018.

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, 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.



To the Board of Directors  
Delaware County Women Against Rape, Inc.

### 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*  
BARBACANE, THORNTON & COMPANY LLP