

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2017 AND 2016

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
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YEARS ENDED JUNE 30, 2017 AND 2016**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Domestic Abuse Project of Delaware County, Inc.
Media, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of Domestic Abuse Project of Delaware County, Inc. (the Agency), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditors' 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 Domestic Abuse Project of Delaware County, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

The financial statements as of June 30, 2016, were audited by other auditors, whose report dated November 16, 2016, expressed an unmodified opinion on those statements.

Report on Supplementary Information

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information appearing on pages 13 through 20 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and 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 audits 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. The supplementary budget information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited the supplementary budget information and, accordingly, we do not express an opinion or provide any assurance on such supplementary budget information. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The 2016 comparative total was derived from the 2016 schedule of functional expenses which was subjected to the auditing procedures applied in the 2016 audit of the basic financial statements by other auditors, whose report on such information stated that it was fairly stated in all material respects in relation to the 2016 financial statements as a whole.



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
November 10, 2017

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2017 AND 2016

	2017	2016
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 503,377	\$ 330,301
Investments - at Fair Value	106,107	202,692
Contracts, Grants, and Other Receivables, Net	235,491	86,594
Inventories	44,621	43,256
Prepaid Expenses	9,479	13,255
Total Current Assets	899,075	676,098
DEPOSITS	6,296	6,296
PROPERTY AND EQUIPMENT		
Land	60,000	60,000
Buildings and Improvements	882,078	882,078
Equipment	256,861	253,159
Total	1,198,939	1,195,237
Less: Accumulated Depreciation	(660,388)	(629,321)
Total Property and Equipment	538,551	565,916
Total Assets	\$ 1,443,922	\$ 1,248,310
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Mortgage Payable, Current Maturities	\$ 36,294	\$ 34,807
Accounts Payable	15,767	15,874
Accrued Salaries and Vacation	112,036	81,291
Total Current Liabilities	164,097	131,972
MORTGAGE PAYABLE, NET OF CURRENT MATURITIES	888	37,183
Total Liabilities	164,985	169,155
NET ASSETS		
Unrestricted:		
Operating	1,103,399	898,147
Board Designated	137,295	127,646
Total Unrestricted Net Assets	1,240,694	1,025,793
Temporarily Restricted	38,243	53,362
Total Net Assets	1,278,937	1,079,155
Total Liabilities and Net Assets	\$ 1,443,922	\$ 1,248,310

See accompanying Notes to Financial Statements.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2017 AND 2016

	2017			2016		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
OPERATING REVENUES AND SUPPORT						
Contributions	\$ 410,163	\$ 97,011	\$ 507,174	\$ 287,122	\$ 123,890	\$ 411,012
Revenue and Grants from						
Government Agencies	1,043,740	-	1,043,740	943,201	-	943,201
Investment Gain (Loss)	10,453	-	10,453	(817)	-	(817)
Thrift Shop Sales, Net	404,984	-	404,984	395,483	-	395,483
Net Assets Released from Restrictions	112,130	(112,130)	-	103,274	(103,274)	-
Total Operating Revenues and Support	<u>1,981,470</u>	<u>(15,119)</u>	<u>1,966,351</u>	<u>1,728,263</u>	<u>20,616</u>	<u>1,748,879</u>
OPERATING EXPENSES						
Program Services	1,524,421	-	1,524,421	1,369,670	-	1,369,670
Fundraising	96,057	-	96,057	66,172	-	66,172
General and Administrative	146,091	-	146,091	193,571	-	193,571
Total Operating Expenses	<u>1,766,569</u>	<u>-</u>	<u>1,766,569</u>	<u>1,629,413</u>	<u>-</u>	<u>1,629,413</u>
CHANGE IN NET ASSETS	214,901	(15,119)	199,782	98,850	20,616	119,466
Net Assets - Beginning of Year	<u>1,025,793</u>	<u>53,362</u>	<u>1,079,155</u>	<u>926,943</u>	<u>32,746</u>	<u>959,689</u>
NET ASSETS - END OF YEAR	<u>\$ 1,240,694</u>	<u>\$ 38,243</u>	<u>\$ 1,278,937</u>	<u>\$ 1,025,793</u>	<u>\$ 53,362</u>	<u>\$ 1,079,155</u>

See accompanying Notes to Financial Statements.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 199,782	\$ 119,466
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided by Operating Activities:		
Depreciation	31,067	29,762
Realized and Unrealized (Gain) Loss on Investments	(6,613)	4,124
(Increase) Decrease in Assets:		
Contracts, Grants, and Other Receivables, Net	(148,897)	(11,860)
Inventories	(1,365)	7,988
Prepaid Expenses	3,776	(2,335)
Increase (Decrease) in Liabilities:		
Accounts Payable	(107)	(535)
Accrued Salaries and Vacation	30,745	(34,173)
Net Cash Provided by Operating Activities	108,388	112,437
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(3,702)	(11,980)
Proceeds from Sale of Investments	142,959	-
Purchase of Investments	(39,761)	(2,989)
Net Cash Provided (Used) by Investing Activities	99,496	(14,969)
 CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Payments on Mortgage Payable	(34,808)	(33,371)
 NET CHANGE IN CASH AND CASH EQUIVALENTS	173,076	64,097
Cash and Cash Equivalents - Beginning of Year	330,301	266,204
 CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 503,377	\$ 330,301
 SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid During the Year for Interest	\$ 2,354	\$ 7,653

See accompanying Notes to Financial Statements.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Domestic Abuse Project of Delaware County, Inc. (the Agency) is a nonprofit, human service agency providing domestic violence intervention and prevention services to victims of domestic violence residing in Delaware County. Services include: advocacy, counseling, support groups, 24-hour hotline, legal representation, court accompaniment, emergency shelter, outreach, education and training, and medical advocacy. Program expenses include expenses for the Agency's major programs: education and outreach, counseling/case management, legal, shelter, and thrift store. The primary sources of funding to support these programs are from government grants, private and corporate foundations, thrift store revenue, and other donor contributions.

Financial Statement Presentation

The financial statements of the Agency are reported on the accrual basis of accounting. The Agency reports information regarding its financial position and activities according to the following three net assets:

Unrestricted Net Assets

Undesignated Unrestricted Net Assets – net assets that are not subject to donor-imposed restrictions or board of director's designation.

Board Designated Unrestricted Net Assets – unrestricted net assets designated by the board of directors for investment and capital improvements, land and buildings, and operating funds.

Temporarily Restricted Net Assets

Net assets are subject to donor-imposed restrictions related to a specific time period or purpose. 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. At June 30, 2017 and 2016, the Agency had \$38,243 and \$53,362 in temporarily restricted net assets, respectively.

Permanently Restricted Net Assets

These are net assets subject to donor-imposed stipulations that are required to be maintained permanently by the Agency. Generally, the donors of these assets permit the Agency to use all or part of the income earned on any related investment for general or specific purposes. There are no permanently restricted net assets at June 30, 2017 and 2016.

The Agency considers all governmental awards to be exchange transactions in which each party receives and sacrifices commensurate value. Accordingly, government awards do not affect temporarily restricted or permanently restricted net assets, and funds received in advance are deferred revenue, and funds disbursed and not reimbursed represent receivables.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and cash in checking and money market accounts. Such deposits, at times, may be in excess of the federally insured limits of \$250,000.

Contracts, Grants, and Other Receivables

The Agency provides an allowance for bad debts using the allowance method, which is based on management judgment considering historical information. Accounts past due are individually analyzed for collectability. An allowance is provided when the possibility of uncollectibility exists. When all collection efforts have been exhausted, the accounts are written off. A significant portion of the receivable balance is due from governmental agencies. The possibility exists that an agency could disallow costs after they have been reimbursed. At June 30, 2017 and 2016, management has recorded an allowance for doubtful accounts of \$-0- and \$25,000, respectively.

Investments

The Agency records investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statements of financial position. Unrealized gains and losses are included in investment income in the accompanying statements of activities.

Inventories

Inventories consist of thrift shop items all of which are donated and valued at estimated fair value at the date donated.

Property and Equipment

Property and equipment with an estimated useful life in excess of \$500 and one year, are capitalized at cost if purchased and at fair value if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the respective assets ranging from 3 to 40 years.

Donor Restrictions

The Agency reports gifts of cash and other assets as temporarily restricted support if they are received with donor stipulations that limit the timing and/or use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Thrift Shop Sales, Net

The Agency recognizes revenue from the sale of goods at which time ownership is transferred to the purchaser. Revenue is reported net of sales tax and consignment payments.

In-Kind Contributions

The Agency recognizes donated services, if any, that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. A number of volunteers donated significant amounts of their time to assist in the Agency's activities, which do not meet the recognition criteria described above and have, accordingly, not been reflected in the accompanying financial statements.

The Agency records the value of contributed goods when there is an objective basis available to measure their value. Contributed materials and equipment are recorded at their estimated values at date of receipt. Management's estimates and assumptions affect the reported contributed revenues and corresponding expenses.

Concentration of Revenue

Governmental contracts comprise 53% and 54% of total revenue for the years ended June 30, 2017 and 2016, respectively.

Income Taxes

The Agency is exempt from federal income taxes under provisions of Section 501(c)(3) of the Internal Revenue Code. Accordingly, there is no provision for income taxes. The Agency is not aware of any activities that would jeopardize its tax-exempt status or any activities that are subject to tax on unrelated business income tax. Donors may deduct contributions to the Agency as provided by the Internal Revenue Service Code.

The Agency follows the income tax standard for uncertain tax positions. This standard had no impact on the Agency's financial statements. The Agency's income tax returns are subject to review and examination by federal and state authorities.

Expense Allocation

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

Reclassifications

Certain reclassifications have been made to the prior year financial information to conform to the current year financial statement presentation. The reclassification had no effect on changes in net assets amounts previously reported.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through November 10, 2017, the date the financial statements were available to be issued.

NOTE 2 FAIR VALUE OF FINANCIAL INSTRUMENTS AND INVESTMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on assumptions that market participants would use, including a consideration of nonperformance risk.

Management assesses the inputs used to measure fair value using a three-tier hierarchy based on the extent to which inputs used in measuring fair value are observable in the market. Level 1 inputs are quoted market prices for identical instruments in an active market that the entity has the ability to access and are the most observable. Level 2 inputs include quoted market prices for similar assets and observable inputs such as interest rates, currency exchange rates, commodity rates, and yield curves. Level 3 inputs are not observable in the market and include management's judgments about the assumptions market participants would use in pricing the asset or liability.

The following table sets forth by level within the fair value hierarchy, the Agency's investments at fair value at June 30, 2017:

	Level 1	Level 2	Total
Mutual Funds	\$ 64,738	\$ -	\$ 64,738
Municipal Bonds	-	41,369	41,369
Total Investments at Fair Value	<u>\$ 64,738</u>	<u>\$ 41,369</u>	<u>\$ 106,107</u>

The following table sets forth by level within the fair value hierarchy, the Agency's investments at fair value at June 30, 2016:

	Level 1	Level 2	Total
Mutual Funds	\$ 102,646	\$ -	\$ 102,646
Municipal Bonds	-	41,579	41,579
Certificates of Deposit	-	58,467	58,467
Total Investments at Fair Value	<u>\$ 102,646</u>	<u>\$ 100,046</u>	<u>\$ 202,692</u>

The following schedule summarizes the investment return on the investments for the years ended June 30:

	2017	2016
Dividends and Interest	\$ 3,840	\$ 3,307
Realized and Unrealized Gain (Loss)	6,613	(4,124)
Total Investment Gain (Loss)	<u>\$ 10,453</u>	<u>\$ (817)</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 3 INVENTORIES

The thrift shop inventories consist of the following:

	<u>2017</u>	<u>2016</u>
Clothing and Accessories	\$ 17,038	\$ 16,032
Jewelry	1,596	945
Housewares and Other	<u>25,987</u>	<u>26,279</u>
Total Inventories	<u>\$ 44,621</u>	<u>\$ 43,256</u>

NOTE 4 MORTGAGE PAYABLE

The Agency has a mortgage payable to a bank. The mortgage is payable in monthly installments of \$3,097 (including interest at a fixed rate of 4.13%) through July 2018 and is secured by the Agency's property. Interest expense for the years ended June 30, 2017 and 2016 totaled \$2,354 and \$7,653, respectively.

Future maturities are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2018	\$ 36,294
2019	888
Total	<u>\$ 37,182</u>

NOTE 5 LINE OF CREDIT

The Agency has a revolving line of credit available in the amount of \$250,000, at an interest rate equal to prime plus .5% with a minimum rate of 4.25%. The line is secured by the Agency's property and expires November 1, 2018. There was no outstanding balance as of June 30, 2017 and 2016.

NOTE 6 TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

	<u>2017</u>	<u>2016</u>
Operations	\$ -	\$ 17,504
Shelter Expenses	4,167	785
Legal Program	6,250	8,336
Thrift Shop Expenses	-	1,400
Children's Program	7,409	16,926
Time	10,000	-
Outreach Education Program Supplies	<u>10,417</u>	<u>8,411</u>
Temporarily Restricted Net Assets	<u>\$ 38,243</u>	<u>\$ 53,362</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 7 PCADV

Under the terms of the Pennsylvania Coalition Against Domestic Violence grant (PCADV), the Agency is required to match 20% of Title XX/Act 44 funds with local funds. The Agency met these requirements for the years ended June 30, 2017 and 2016. Any interest earned on Title XX/Act 44 funds was spent on domestic violence related expenditures outlined in the agreement.

NOTE 8 OPERATING LEASES

The Agency leases a building to serve as a shelter for clients. During 2016, the Agency extended its lease to a month-to-month lease with no increase. Rental expense for this building totaled \$37,791 and \$36,771 for June 30, 2017 and 2016, respectively.

In April 2017, the Agency extended its lease of a building which serves as a thrift shop. The lease expires in November 2020. Rental expense for this building totaled \$117,655 and \$131,234 for the years ended June 30, 2017 and 2016, respectively.

The Agency has entered into various leases for office equipment. Rental expense under the equipment leases for the years ended June 30, 2017 and 2016 was \$7,811 and \$10,157, respectively.

The following is a schedule of future minimum lease payments as of June 30, 2017:

<u>Year Ending June 30,</u>	<u>Amount</u>
2018	\$ 144,825
2019	111,074
2020	111,074
2021	49,678
Total	<u>\$ 416,651</u>

NOTE 9 DEFINED CONTRIBUTION PLAN

The Agency has a 401(k) plan available to all employees 21 years of age or older. Employees may contribute an unlimited percentage of their current salary, not to exceed federal limits. Employees are eligible for the Agency match upon completion of one year of service. The Agency matches up to 3% of employee elective deferrals not to exceed 3% of total compensation and the Agency may make discretionary contributions. The 401(k) contribution expense was \$10,020 and \$12,165 for the years ended June 30, 2017 and 2016, respectively.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016

NOTE 10 BOARD DESIGNATED NET ASSETS

The Agency's board has established a board-designated endowment fund, and adopted a policy under which certain unrestricted gift amounts are designated to the fund. The Agency's endowment spending policy is primarily demand driven. The board may authorize the use of funds from the endowment for Agency capital improvements, short-term cash needs, seed funding for new projects and initiatives. The board requires that the assets of the endowment fund be invested in a prudent manner, in a broadly diversified portfolio spread over multiple asset classes.

The transactions affecting the board-designated endowment fund are summarized as follows:

	2017	2016
Board-Designated Endowment - July 1	\$ 127,646	\$ 128,245
Contributions	-	-
Investment Income and Net Realized Gains	2,395	2,436
Unrealized Gains (Losses)	7,254	(3,035)
Board-Designated Endowment - June 30	\$ 137,295	\$ 127,646

NOTE 11 COMMITMENTS

The Agency has entered into an agreement of sale to purchase a property for the use of a new shelter for \$760,000. The Agency plans to incur new debt to fund the majority of the purchase.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2017
(WITH COMPARATIVE TOTALS FOR 2016)
(SEE INDEPENDENT AUDITORS' REPORT)

	Education and Outreach	Counseling/ Case Management	Legal	Shelter	Thrift Store	Total Program Services	Fundraising Services	General and Administrative	2017 Total Expenses	2016 Total Expenses
Salaries and Other Related Expenses:										
Salaries	\$ 123,228	\$ 171,826	\$ 260,420	\$ 186,896	\$ 129,120	\$ 871,490	\$ 69,272	\$ 88,358	\$ 1,029,120	\$ 887,100
Employee Benefits	24,529	34,202	51,837	37,202	25,701	173,471	13,789	17,588	204,848	166,600
Total Salaries and Other Related Expenses	147,757	206,028	312,257	224,098	154,821	1,044,961	83,061	105,946	1,233,968	1,053,700
Other Operating Expenses:										
PCADV Administrative Costs	1,306	2,419	2,994	2,730	1,345	10,794	557	1,599	12,950	8,002
Advertising and Recruitment	217	402	498	454	223	1,794	92	266	2,152	2,429
Publications and Subscriptions	96	178	219	200	98	791	41	118	950	1,122
Client Relocation	-	44,082	-	-	-	44,082	-	-	44,082	32,400
Conferences, Seminars, and Training	559	698	1,321	1,219	-	3,797	254	660	4,711	10,872
Meals - Business	32	58	72	66	33	261	13	39	313	5,797
Equipment Rental and Maintenance	1,235	2,287	2,830	2,580	1,271	10,203	526	1,512	12,241	12,406
Insurance	5,630	10,426	12,900	11,763	5,793	46,512	2,398	6,891	55,801	58,787
Rent, Personal Property Tax, and Licenses	-	-	-	37,791	117,988	155,779	-	-	155,779	169,545
Utilities	2,169	4,339	5,114	10,250	7,514	29,386	930	2,945	33,261	31,128
Buildings, Ground Repair, and Maintenance	1,769	3,537	4,169	10,901	4,092	24,468	758	2,400	27,626	34,334
Postage	204	378	468	427	210	1,687	87	250	2,024	4,052
Printing and Duplicating	749	1,384	1,718	1,568	773	6,192	323	922	7,437	645
Auditors	3,028	5,609	6,940	6,329	3,116	25,022	1,290	3,707	30,019	23,831
Professional Fees	3,176	5,883	7,279	6,638	3,269	26,245	1,354	3,888	31,487	32,682
Membership Fees	-	-	-	-	-	-	-	648	648	-
IT Consulting	767	1,420	1,757	1,602	789	6,335	327	939	7,601	14,633
Legal Fees	472	874	1,081	986	486	3,899	201	578	4,678	17,229
Board Related Expenses	344	637	788	719	354	2,842	147	421	3,410	8,842
Office Supplies	1,354	2,507	3,102	2,829	1,393	11,185	576	1,657	13,418	12,318
Food - Shelter	-	-	-	8,620	-	8,620	-	-	8,620	7,234
Communications	2,110	3,282	3,282	6,970	2,753	18,397	938	4,107	23,442	22,727
Events, Programs, and Travel	148	274	339	309	152	1,222	63	181	1,466	4,866
Miscellaneous Expenses	1,522	2,818	4,566	3,180	1,565	13,651	645	2,133	16,429	14,429
Cost of Inventory	-	-	-	-	(1,365)	(1,365)	-	-	(1,365)	7,988
Total Other Operating Expenses	26,887	93,492	61,437	118,131	151,852	451,799	11,520	35,861	499,180	538,298
Other Expenses:										
Line of Credit - Interest	-	-	-	-	-	-	-	-	-	863
Depreciation Expense	3,133	5,805	7,182	6,549	3,226	25,895	1,335	3,837	31,067	29,762
Mortgage Interest	330	659	777	-	-	1,766	141	447	2,354	6,790
Total Other Expenses	3,463	6,464	7,959	6,549	3,226	27,661	1,476	4,284	33,421	37,415
Total Functional Expenses	<u>\$ 178,107</u>	<u>\$ 305,984</u>	<u>\$ 381,653</u>	<u>\$ 348,778</u>	<u>\$ 309,899</u>	<u>\$ 1,524,421</u>	<u>\$ 96,057</u>	<u>\$ 146,091</u>	<u>\$ 1,766,569</u>	<u>\$ 1,629,413</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
SCHEDULE OF REVENUE – PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE
YEAR ENDED JUNE 30, 2017
(SEE INDEPENDENT AUDITORS' REPORT)

Expended During:		
July / August	\$	71,786
September		45,139
October		39,426
November		38,903
December		47,605
January		40,605
February		45,577
March		51,021
April		40,583
May		44,477
June		<u>54,730</u>
 Total Revenue	 \$	 <u><u>519,852</u></u>

**DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 TITLE XX – CONTRACT NUMBER 52-23-01/02
 YEAR ENDED JUNE 30, 2017
 (SEE INDEPENDENT AUDITORS' REPORT)**

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Costs Per Audit</u>	<u>Questioned Costs</u>
Budgeted Categories:				
Personnel:				
Salaries	\$ 45,469	\$ 45,469	\$ 45,469	\$ -
Benefits	2,954	2,954	2,954	-
Operation:				
Maintenance	<u>4,413</u>	<u>4,413</u>	<u>4,413</u>	<u>-</u>
Total Budgeted Categories	<u>\$ 52,836</u>	<u>\$ 52,836</u>	<u>\$ 52,836</u>	<u>\$ -</u>

**DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
ACT 44/MEDICAL ADVOCACY – CONTRACT NUMBER 52-23-01/02
YEAR ENDED JUNE 30, 2017
(SEE INDEPENDENT AUDITORS' REPORT)**

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Costs Per Audit</u>	<u>Questioned Costs</u>
Budgeted Categories:				
Personnel:				
Salaries	\$ 261,847	\$ 261,847	\$ 261,847	\$ -
Benefits	51,130	51,130	51,130	
Operations:				
Insurance	6,105	6,105	6,105	-
Printing	461	461	461	-
Rent	1,978	1,978	1,978	-
Supplies	1,028	1,028	1,028	-
Travel	1,062	1,062	1,062	-
	<u>1,062</u>	<u>1,062</u>	<u>1,062</u>	<u>-</u>
Total Budgeted Categories	<u>\$ 323,611</u>	<u>\$ 323,611</u>	<u>\$ 323,611</u>	<u>\$ -</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
FVPS – CONTRACT NUMBER 52-23-01/02
YEAR ENDED JUNE 30, 2017
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Costs Per Audit</u>	<u>Questioned Costs</u>
Budgeted Categories:				
Personnel:				
Benefits	\$ -	\$ -	\$ -	\$ -
Operations:				
Insurance	3,189	3,189	3,189	-
Professional Fees	9,761	9,761	9,761	-
Rent	221	221	221	-
Utilities	<u>12,530</u>	<u>12,530</u>	<u>12,530</u>	<u>-</u>
Total Budgeted Categories	<u>\$ 25,701</u>	<u>\$ 25,701</u>	<u>\$ 25,701</u>	<u>\$ -</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
ACT 222 – CONTRACT NUMBER 52-23-01/02
YEAR ENDED JUNE 30, 2017
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Costs Per Audit</u>	<u>Questioned Costs</u>
Budgeted Categories:				
Operations:				
Professional Fees	\$ 7,050	\$ 7,050	\$ 7,050	\$ -
Insurance	<u>17,513</u>	<u>17,513</u>	<u>17,513</u>	<u>-</u>
Total Budgeted Categories	<u>\$ 24,563</u>	<u>\$ 24,563</u>	<u>\$ 24,563</u>	<u>\$ -</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
SSBG – CONTRACT NUMBER 52-23-01/02
YEAR ENDED JUNE 30, 2017
(SEE INDEPENDENT AUDITORS' REPORT)

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Costs Per Audit</u>	<u>Questioned Costs</u>
Budgeted Categories:				
Personnel:				
Salaries	\$ 42,086	\$ 42,086	\$ 42,086	\$ -
Benefits	16,227	16,227	16,227	-
Operations:				
Printing	400	400	400	-
Supplies	1,102	1,102	1,102	-
Travel	185	185	185	-
	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Total Budgeted Categories	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>

**DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
 FUNDING RECONCILIATION
 PCADV TITLE XX, ACT 44/MEDICAL ADVOCACY, FVPS, ACT 222, AND SSBG –
 CONTRACT NUMBER 52-23-01/02
 YEAR ENDED JUNE 30, 2017
 (SEE INDEPENDENT AUDITORS' REPORT)**

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Costs Per Audit</u>	<u>Questioned Costs</u>
Budgeted Categories:				
Title XX:				
Personnel	\$ 48,423	\$ 48,423	\$ 48,423	\$ -
Operations	4,413	4,413	4,413	-
Act 44 / Medical Advocacy:				
Personnel	312,977	312,977	312,977	-
Operations	10,634	10,634	10,634	-
FVPS:				
Operations	25,701	25,701	25,701	-
Act 222:				
Operations	24,563	24,563	24,563	-
SSBG Medical/Advocacy:				
Personnel	58,313	58,313	58,313	-
Operations	1,687	1,687	1,687	-
SSBG Relocation:	<u>33,141</u>	<u>33,141</u>	<u>33,141</u>	<u>-</u>
Total Budgeted Categories	<u>\$ 519,852</u>	<u>\$ 519,852</u>	<u>\$ 519,852</u>	<u>\$ -</u>

Funding Reconciliation:

Approved Contract, Received for the
Year Ended June 30, 2017

\$ 519,852

Allowable Costs:

Approved Costs

519,852

Due to PCADV

\$ -



Investment advisory services are offered through CliftonLarsonAllen
Wealth Advisors, LLC, an SEC-registered investment advisor.