

**DOMESTIC ABUSE PROJECT OF
DELAWARE COUNTY, INC.**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2019 AND 2018



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**DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
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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 statements of financial position as of June 30, 2019 and 2018, and the related statements of activities and cash flows for the years then ended, the statement of functional expenses for the year ended June 30, 2019, 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 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 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, 2019 and 2018, 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.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, the Agency has adopted Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

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 on pages 14 through 20, as required by the Pennsylvania Coalition of Domestic Violence, are presented for purposes of additional analysis and are not a required part of the basic 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, with the exception of the budgeted 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, other than the budget information, is fairly stated in all material respects in relation to the financial statements as a whole.



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
September 10, 2019

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 296,736	\$ 592,477
Investments	253,960	241,070
Contracts, Grants, and Other Receivables, Net	369,717	273,956
Inventories	39,332	57,944
Prepaid Expenses	19,324	15,281
Total Current Assets	979,069	1,180,728
DEPOSITS	6,296	6,296
PROPERTY AND EQUIPMENT		
Land	136,000	136,000
Buildings and Improvements	2,245,545	1,608,369
Equipment	77,100	73,553
Construction in Progress	-	270,315
Total	2,458,645	2,088,237
Less: Accumulated Depreciation	(513,000)	(497,222)
Total Property and Equipment	1,945,645	1,591,015
Total Assets	\$ 2,931,010	\$ 2,778,039
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Line of Credit	\$ 200,000	\$ -
Mortgage Payable, Current Maturities	21,023	21,088
Accounts Payable	30,963	150,912
Accrued Salaries and Vacation	79,182	92,711
Total Current Liabilities	331,168	264,711
MORTGAGE PAYABLE, NET OF CURRENT MATURITIES	558,059	579,082
Total Liabilities	889,227	843,793
NET ASSETS		
Without Donor Restriction:		
Operating	1,761,133	1,687,723
Board Designated	253,960	142,525
Total Net Assets Without Donor Restriction	2,015,093	1,830,248
With Donor Restriction	26,690	103,998
Total Net Assets	2,041,783	1,934,246
Total Liabilities and Net Assets	\$ 2,931,010	\$ 2,778,039

See accompanying Notes to Financial Statements.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2019 AND 2018

	2019			2018		
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
OPERATING REVENUES AND SUPPORT						
Contributions	\$ 126,393	\$ 170,037	\$ 296,430	\$ 321,273	\$ 143,295	\$ 464,568
Revenue and Grants from						
Government Agencies	1,248,907	-	1,248,907	1,115,497	-	1,115,497
Investment Return	12,260	-	12,260	10,575	-	10,575
Thrift Shop Sales, Net	433,236	-	433,236	424,653	-	424,653
Miscellaneous Income	11,826	-	11,826	24,221	-	24,221
Net Assets Released from Restrictions	<u>247,345</u>	<u>(247,345)</u>	<u>-</u>	<u>77,540</u>	<u>(77,540)</u>	<u>-</u>
Total Operating Revenues and Support	<u>2,079,967</u>	<u>(77,308)</u>	<u>2,002,659</u>	<u>1,973,759</u>	<u>65,755</u>	<u>2,039,514</u>
OPERATING EXPENSES						
Program Services	1,522,720	-	1,522,720	1,347,194	-	1,347,194
Fundraising	69,403	-	69,403	90,521	-	90,521
General and Administrative	614,215	-	614,215	415,352	-	415,352
Total Operating Expenses	<u>2,206,338</u>	<u>-</u>	<u>2,206,338</u>	<u>1,853,067</u>	<u>-</u>	<u>1,853,067</u>
CHANGE IN NET ASSETS FROM OPERATIONS	(126,371)	(77,308)	(203,679)	120,692	65,755	186,447
NONOPERATING ACTIVITIES						
Capital Contributions and Grants	<u>311,216</u>	<u>-</u>	<u>311,216</u>	<u>468,862</u>	<u>-</u>	<u>468,862</u>
CHANGE IN NET ASSETS	184,845	(77,308)	107,537	589,554	65,755	655,309
Net Assets - Beginning of Year	<u>1,830,248</u>	<u>103,998</u>	<u>1,934,246</u>	<u>1,240,694</u>	<u>38,243</u>	<u>1,278,937</u>
NET ASSETS - END OF YEAR	<u>\$ 2,015,093</u>	<u>\$ 26,690</u>	<u>\$ 2,041,783</u>	<u>\$ 1,830,248</u>	<u>\$ 103,998</u>	<u>\$ 1,934,246</u>

See accompanying Notes to Financial Statements.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 107,537	\$ 655,309
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	69,661	26,869
Realized and Unrealized (Gain) Loss on Investments	(4,017)	4,040
(Increase) Decrease in Assets:		
Contracts, Grants, and Other Receivables, Net	(95,761)	(38,465)
Inventories	18,612	(13,323)
Prepaid Expenses	(4,043)	(5,802)
Increase (Decrease) in Liabilities:		
Accounts Payable	(119,949)	135,145
Accrued Salaries and Vacation	(13,529)	(19,325)
Net Cash Provided (Used) by Operating Activities	(41,489)	744,448
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(424,291)	(471,333)
Proceeds from Sale of Investments	-	111,627
Purchase of Investments	(8,873)	(250,630)
Net Cash Used by Investing Activities	(433,164)	(610,336)
CASH FLOWS FROM FINANCING ACTIVITIES		
Drawdown on Line of Credit	200,000	-
Principal Payments on Mortgage Payable	(21,088)	(45,012)
Net Cash Provided (Used) by Financing Activities	178,912	(45,012)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(295,741)	89,100
Cash and Cash Equivalents - Beginning of Year	592,477	503,377
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 296,736	\$ 592,477
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid During the Year for Interest	\$ 20,772	\$ 3,948
Mortgage Proceeds Used to Purchase Property	\$ -	\$ 608,000

See accompanying Notes to Financial Statements.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

	Community Outreach	Counseling and Case Management	Legal	Safe House	Thrift Store	Total Program Services	Fundraising Services	General and Administrative	2019 Total	2018 Total
Salaries and Related Expenses										
Salaries	\$ 92,154	\$ 149,792	\$ 204,529	\$ 206,882	\$ 108,905	\$ 762,262	\$ 44,132	\$ 266,465	\$ 1,072,859	\$ 1,075,743
Benefits	26,886	38,642	46,773	31,494	31,152	174,947	7,944	53,120	236,011	216,997
Total Salaries and Related Expenses	119,040	188,434	251,302	238,376	140,057	937,209	52,076	319,585	1,308,870	1,292,740
Other Operating Expenses										
Consultants	-	-	-	-	-	-	-	191,714	191,714	6,360
Rent	-	-	-	6,299	133,421	139,720	-	-	139,720	170,155
Professional Fees	7,031	24,611	15,643	17,378	8,196	72,859	2,862	49,795	125,516	88,531
Repairs and Maintenance	1,744	6,878	2,617	33,806	11,951	56,996	478	8,040	65,514	40,946
Office Expense	1,707	1,261	1,781	2,537	4,114	11,400	7,912	8,682	27,994	19,595
Insurance	2,922	10,206	6,792	16,019	3,609	39,548	1,139	8,127	48,814	56,482
Client Assistance	-	45,737	306	1,382	-	47,425	-	-	47,425	34,546
Utilities	1,438	5,539	2,166	15,614	8,366	33,123	391	4,320	37,834	37,374
Communications	1,596	6,072	4,352	10,659	4,638	27,317	397	3,532	31,246	27,302
(Increase) Decrease in Inventory	-	-	-	-	18,680	18,680	-	-	18,680	(13,233)
Program Supplies	285	909	1,240	12,954	2,940	18,328	-	-	18,328	14,447
Equipment Lease and Maintenance	1,867	2,852	3,084	911	1,210	9,924	389	5,098	15,411	10,351
PCADV Admin Fee	836	1,359	1,856	1,877	988	6,916	400	2,418	9,734	9,734
Meals and Entertainment	642	1,044	1,575	1,442	1,161	5,864	386	2,515	8,765	11,685
Staff Expenses	2,378	853	1,538	75	-	4,844	72	2,038	6,954	2,638
Credit Card and Bank Fees	30	30	-	-	5,875	5,935	-	819	6,754	6,681
Community Training	10	-	4,408	-	-	4,418	-	-	4,418	-
Fundraising Expenses	-	-	-	-	-	-	2,214	-	2,214	2,245
Total Other Operating Expenses	22,486	107,351	47,358	120,953	205,149	503,297	16,640	287,098	807,035	525,839
Other Expenses										
Depreciation	2,716	10,038	3,397	43,885	1,406	61,442	687	7,532	69,661	26,868
Mortgage Interest	-	-	-	20,772	-	20,772	-	-	20,772	3,948
Total Other Expenses	2,716	10,038	3,397	64,657	1,406	82,214	687	7,532	90,433	30,816
Total Functional Expenses	\$ 144,242	\$ 305,823	\$ 302,057	\$ 423,986	\$ 346,612	\$ 1,522,720	\$ 69,403	\$ 614,215	\$ 2,206,338	\$ 1,849,395

See accompanying Notes to Financial Statements.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

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.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a reserve fund and board initiatives.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service.

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 net assets with donor restrictions, and funds received in advance are deferred revenue, and funds disbursed and not reimbursed represent receivables.

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.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

All highly liquid investments with original maturities of three months or less are considered to be cash equivalents. Cash and cash equivalents include 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, 2019 and 2018, management determined that no allowance was deemed necessary.

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. Investment income is reported net of advisory fees on 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 \$2,500 and one year are capitalized at cost if purchased and at fair value if donated. Depreciation is recorded on a straight-line basis over the estimated useful lives of the respective assets ranging from 3 to 40 years.

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.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In-Kind Contributions (Continued)

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.

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.

Concentration of Revenue

Governmental contracts comprise 54% and 55% of total revenue for the years ended June 30, 2019 and 2018, 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.

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. Indirect costs are allocated based on employee time and effort percentages.

Change in Accounting Principle

The Agency adopted FASB ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, in 2019 and applied the changes retrospectively to the 2018 amounts presented, with the exception of the statement of functional expenses on page 6 and the liquidity disclosure on page 13. The adoption of this standard did not impact the Agency's financial position as of June 30, 2019 and 2018 or the changes in its net assets for the years then ended.

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, 2019 AND 2018**

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 September 10, 2019, 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.

Management has determined that all investments are considered level 1 assets in 2019 and 2018, respectively. The following table sets forth the Agency's investments at fair value at June 30, 2019:

Mutual Funds	<u>\$ 253,960</u>
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The following table sets forth the Agency's investments at fair value at June 30, 2018:

Mutual Funds	<u>\$ 241,070</u>
--------------	-------------------

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

	<u>2019</u>	<u>2018</u>
Dividends and Interest, Net of Fees	\$ 8,243	\$ 14,615
Realized and Unrealized Gain (Loss)	4,017	(4,040)
Total Investment Gain	<u>\$ 12,260</u>	<u>\$ 10,575</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 3 INVENTORIES

The thrift shop inventories consist of the following:

	<u>2019</u>	<u>2018</u>
Clothing and Accessories	\$ 12,582	\$ 23,968
Jewelry	2,839	2,096
Housewares and Other	23,911	31,880
Total Inventories	<u>\$ 39,332</u>	<u>\$ 57,944</u>

NOTE 4 MORTGAGE PAYABLE

In November 2017 the Agency entered into a \$608,000 mortgage payable in conjunction with the acquisition of a new safe house. The mortgage is payable in monthly installments of \$3,769 commencing January 1, 2018, including interest at a fixed rate of 4.13%, for a period of 20 years expiring November 1, 2037. The mortgage is secured by the Agency's property.

Interest expense for the years ended June 30, 2019 and 2018 totaled \$20,772 and \$3,948, respectively. Interest of \$13,911 incurred during the year ended June 30, 2018 under the new mortgage was capitalized and is included in buildings and improvements on the accompanying statements of financial position.

Future maturities on the mortgage payable are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 21,023
2021	21,998
2022	22,949
2023	23,940
2024	24,920
Thereafter	464,252
Total	<u>\$ 579,082</u>

NOTE 5 LINE OF CREDIT

The Agency has a revolving line of credit available in the amount of \$500,000, at an interest rate equal to prime plus 0.5% with a minimum rate of 4.25%. The line is secured by the Agency's property and expires November 1, 2019. The outstanding balance as of June 30, 2019 was \$200,000. There was no outstanding balance as of June 30, 2018.

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 6 NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restrictions are available for the following purposes:

	<u>2019</u>	<u>2018</u>
Domestic Abuse Social Counselor	\$ -	\$ 50,000
Safe House Initiatives	5,540	13,998
Outreach Program	-	10,000
Time Restrictions	20,000	30,000
Office Maintenance	1,150	-
Total Net Assets with Donor Restriction	<u>\$ 26,690</u>	<u>\$ 103,998</u>

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, 2019 and 2018. 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 which serves as a thrift shop. The lease expires in November 2020. Rental expense for this building totaled \$133,421 and \$132,364 for the years ended June 30, 2019 and 2018, respectively.

The Agency has entered into various leases for office equipment. Rental expense under the equipment leases for the years ended June 30, 2019 and 2018 was \$8,138 and \$8,662, respectively.

The following is a schedule of future minimum lease payments as of June 30, 2019:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 148,700
2021	68,344
2022	9,208
2023	8,812
2024	8,812
Total	<u>\$ 243,876</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 9 DEFINED CONTRIBUTION PLAN

The Agency has a 401(k) plan available to all employees 21 years of age or older, who have completed either one year or 1,000 hours of service. Employees may contribute an unlimited percentage of their current salary, not to exceed federal limits. The Agency matches up to 3% of employee elective deferrals not to exceed 3% of total compensation. The 401(k) contribution expense was \$15,531 and \$16,323 for the years ended June 30, 2019 and 2018, respectively.

NOTE 10 BOARD DESIGNATED NET ASSETS

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

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

	2019	2018
Board-Designated Reserve - July 1	\$ 142,525	\$ 137,295
Transfers In	102,537	-
Interest Income	4,881	5,986
Realized and Unrealized Gains (Losses)	4,017	(756)
Board-Designated Reserve - June 30	\$ 253,960	\$ 142,525

NOTE 11 LIQUIDITY

The Agency has financial assets available to meet its short-term operating needs, including cash, receivables, investments, and a line of credit (Note 5). Of the financial assets \$26,690 is subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The following summarizes all financial assets available for general expenditure as of June 30, 2019:

Cash	\$ 296,736
Accounts Receivable	369,717
Investments	253,960
Total	920,413
Less: Net Assets With Donor Restriction:	(26,690)
Total Liquid Assets Available	\$ 893,723

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
SCHEDULE OF REVENUE – PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE
YEAR ENDED JUNE 30, 2019
(SEE INDEPENDENT AUDITORS' REPORT)

Expended During:		
July	\$	36,290
August		54,669
September		40,782
October		40,510
November		54,288
December		49,286
January		40,301
February		34,226
March		40,995
April		36,059
May		39,964
June		<u>60,966</u>
 Total Revenue	 \$	 <u><u>528,336</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, 2019
(SEE INDEPENDENT AUDITORS' REPORT)

	Approved Budget	Reported Costs Per Final Invoice	Total Allowable Costs Per Audit	Questioned Costs
Budgeted Categories:				
Personnel:				
Salaries	\$ 30,506	\$ 30,506	\$ 30,506	\$ -
Benefits	1,973	1,973	1,973	-
Operation:				
Communications	1,800	1,800	1,800	-
Equipment Rental	975	975	975	-
Insurance	800	800	800	-
Maintenance	1,700	1,700	1,700	-
Professional Fees	9,825	9,825	9,825	-
Staff Development	250	250	250	-
Supplies	3,772	3,772	3,772	-
Travel	1,160	1,160	1,160	-
Utilities	4,080	4,080	4,080	-
	<u>4,080</u>	<u>4,080</u>	<u>4,080</u>	<u>-</u>
 Total Budgeted Categories	 <u>\$ 56,841</u>	 <u>\$ 56,841</u>	 <u>\$ 56,841</u>	 <u>\$ -</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
ACT 44 – CONTRACT NUMBER 52-23-01/02
YEAR ENDED JUNE 30, 2019
(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	\$ 157,261	\$ 157,261	\$ 157,261	\$ -
Benefits	44,075	44,075	44,075	-
Operations:				
Advertising	582	582	582	-
Communications	3,223	3,223	3,223	-
Insurance	15,709	15,709	15,709	-
Library	466	466	466	-
Professional Fees	66,922	66,922	66,922	-
Equipment Rental	3,175	3,175	3,175	-
Maintenance	8,817	8,817	8,817	-
Membership	115	115	115	-
Postage	574	574	574	-
Printing	575	575	575	-
Rent	6,300	6,300	6,300	-
Staff Development	2,514	2,514	2,514	-
Supplies	6,286	6,286	6,286	-
Utilities	7,017	7,017	7,017	-
	<u>7,017</u>	<u>7,017</u>	<u>7,017</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, 2019
(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:				
Communications	5,500	3,866	3,866	-
Insurance	5,141	5,655	5,655	-
Maintenance	750	825	825	-
Professional Fees	6,038	6,642	6,642	-
Utilities	8,272	6,282	6,282	-
	<u>8,272</u>	<u>6,282</u>	<u>6,282</u>	<u>-</u>
Total Budgeted Categories	<u>\$ 25,701</u>	<u>\$ 23,270</u>	<u>\$ 23,270</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, 2019
(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	\$ 8,012	\$ 8,012	\$ 8,012	\$ -
Benefits	1,702	1,702	1,702	-
Operations:				
Equipment Rental	1,487	1,487	1,487	-
Insurance	3,029	3,029	3,029	-
Postage	700	700	700	-
Printing	175	175	175	-
Professional Fees	4,534	4,534	4,534	-
Rent	-	-	-	-
Staff Development	360	360	360	-
Travel	400	400	400	-
Utilities	159	159	159	-
	<u>20,558</u>	<u>20,558</u>	<u>20,558</u>	<u>-</u>
Total Budgeted Categories	<u>\$ 20,558</u>	<u>\$ 20,558</u>	<u>\$ 20,558</u>	<u>\$ -</u>

DOMESTIC ABUSE PROJECT OF DELAWARE COUNTY, INC.
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
SSBG MEDICAL ADVOCACY – CONTRACT NUMBER 52-23-01/02
YEAR ENDED JUNE 30, 2019
(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	\$ 45,032	\$ 45,316	\$ 45,316	\$ -
Benefits	2,815	2,542	2,542	-
Operations:				
Communication	1,000	703	703	-
Insurance	715	787	787	-
Maintenance	850	935	935	-
Printing	600	645	645	-
Professional Fees	6,437	6,876	6,876	-
Travel	513	564	564	-
Utilities	2,038	1,547	1,547	-
	<u>60,000</u>	<u>59,915</u>	<u>59,915</u>	<u>-</u>
Total Budgeted Categories	<u>\$ 60,000</u>	<u>\$ 59,915</u>	<u>\$ 59,915</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, 2019
 (SEE INDEPENDENT AUDITORS' REPORT)**

	Approved Budget	Reported Costs Per Final Invoice	Total Allowable Costs Per Audit	Questioned Costs
Budgeted Categories:				
Title XX:				
Personnel	\$ 32,479	\$ 32,479	\$ 32,479	\$ -
Operations	24,362	24,362	24,362	-
Act 44:				
Personnel	201,336	201,336	201,336	-
Operations	122,275	122,275	122,275	-
FVPS:				
Operations	25,701	23,270	23,270	-
Act 222:				
Personnel	9,714	9,714	9,714	-
Operations	10,844	10,844	10,844	-
SSBG Medical Advocacy:				
Personnel	47,847	47,858	47,858	-
Operations	12,153	12,057	12,057	-
SSBG Relocation	44,141	44,141	44,141	-
	<u>\$ 530,852</u>	<u>\$ 528,336</u>	<u>\$ 528,336</u>	<u>\$ -</u>
Total Budgeted Categories	<u>\$ 530,852</u>	<u>\$ 528,336</u>	<u>\$ 528,336</u>	<u>\$ -</u>
Funding Reconciliation:				
Approved Contract, Received for the Year Ended June 30, 2019			\$ 530,852	
Allowable Costs:				
Approved Costs			<u>528,336</u>	
Remaining Budget			<u>\$ 2,516</u>	

