

**DOMESTIC VIOLENCE
SERVICE CENTER, INC.**

**YEAR ENDED
JUNE 30, 2016**

DOMESTIC VIOLENCE SERVICE CENTER, INC.

YEAR ENDED JUNE 30, 2016

CONTENTS

	PAGE
Independent auditors' report	1 - 2
Financial statements:	
Statement of financial position	3
Statement of activities	4
Statement of functional expenses	5
Statement of cash flows	6
Notes to financial statements	7 - 10
Supplemental information to financial statements:	
Title XX - PCADV (Protective Services Contract No. 5240) budgeted, reported and allowable costs	11
Act 222 - PCADV (Protective Services Contract No. 5240) budgeted, reported and allowable costs	12
Act 44 - PCADV (Protective Services Contract No. 5240) budgeted, reported and allowable costs	13
Act 44 Medical Advocacy Project (MAP) - PCADV (Protective Services Contract No. 5240) budgeted, reported and allowable costs	14
Civil Legal Representation – PCADV (Protective Services Contract No. 5240) budgeted, reported and allowable costs	15
FVPS - PCADV (Protective Services Contract No. 5240) budgeted, reported and allowable costs	16
TANF - Relocation - PCADV (Protective Services Contract No. 5240) budgeted, reported and allowable costs	17
PCADV (Protective Services Contract No. 5240) Title XX, Act 222, Act 44, Act 44 - MAP, Civil Legal Representation, FVPS, and TANF Relocation Funding Reconciliation budgeted, reported and allowable costs	18

DOMESTIC VIOLENCE SERVICE CENTER, INC.

YEAR ENDED JUNE 30, 2016

CONTENTS

	PAGE
Supplemental information to financial statements (continued):	
United Way of Wyoming Valley detailed budget and reimbursable costs	19
United Way of Wyoming Valley – Bridge Housing detailed budget and reimbursable costs	20
United Way of Greater Hazleton, Inc. detailed budget, actual contract revenue and reimbursable costs	21
Pennsylvania Commission on Crime and Delinquency VOCA funds of Luzerne County detailed budget, actual contract revenue and reimbursable costs	22
Pennsylvania Commission on Crime and Delinquency VOCA Funds-Carbon County detailed budget, actual contract revenue and reimbursable costs	23
Pennsylvania Commission on Crime and Delinquency STOP Program - Luzerne County detailed budget, actual contract revenue and reimbursable costs	24 - 25
HUD - Supportive Housing Grant Program, See Yourself Succeed detailed budget, actual contract revenue and reimbursable costs	26 - 27
United States Department of Justice - Office on Violence Against Women detailed budget, actual contract revenue and reimbursable costs	28
DVSC Bridge Housing program revenues, expenses and funding reconciliation	29
DVSC Bridge Housing Program detailed reimbursable costs	30
Luzerne County Office of Community Development - Community Development Block Grant funds Contract No. PS-15-05-06 & PS-16-05-06 revenue, expenses and funding reconciliation	31

DOMESTIC VIOLENCE SERVICE CENTER, INC.

YEAR ENDED JUNE 30, 2016

CONTENTS

	PAGE
Supplemental information to financial statements (continued):	
Luzerne County Office of Community Development - Emergency Shelter Grant Program Contract No. No. PS-15-05-06 & PS-16-05-06 revenue, expenses and funding reconciliation	32
Luzerne County Office of Community Development - Department of Community and Economic Development Grant ESG-14-C000060163-2 revenue, expenses and funding reconciliation	33
City of Wilkes-Barre Department of Community Develop- ment - Emergency Shelter Grant Program Contract No. E-15-MC-42-0009 revenue, expenses and funding reconciliation	34
Pennsylvania Commission on Crime and Delinquency Justice Assistance Grant detailed budget, actual contract revenue and reimbursable costs	35
Schedule of expenditures of federal awards	36 - 38
Notes to schedule of expenditures of federal awards	39
Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <u>Government Auditing Standards</u>	40 - 41
Independent auditors' report on compliance for each major federal program and report on internal control over compliance required by the Uniform Guidance	42 - 43
Schedule of findings and questioned costs	44
Summary schedule of prior audit findings	45



**Kronick
Kalada
Berdy & Co.**
A Professional Corporation

Certified Public Accountants

Officers/Shareholders

Donald M. Kronick, CPA
Paul Berdy, CPA
William R. Lazor, CPA/PFS, CFE
Deborah A. Eastwood, CPA
Kevin R. Foley, CPA
William Fromel, CPA
Mario Ercolani, CPA
Anthony R. Caravaggio, CPA
Ronald H. Ulitchney, CPA

Joseph J. Kalada, CPA

INDEPENDENT AUDITORS' REPORT

Officers and Directors
Domestic Violence Service Center, Inc.
Wilkes-Barre, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of Domestic Violence Service Center, Inc., which comprise the statement of financial position as of June 30, 2016 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.

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 and the standards applicable to the 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 misstatements.

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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Domestic Violence Service Center, Inc., as of June 30, 2016, 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 Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information as shown on pages 11 to 35 is presented for purposes of additional analysis as required by the grantors and is not a required part of the financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic 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 17, 2016 on our consideration of Domestic Violence Service Center, 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 Domestic Violence Service Center, Inc.'s internal control over financial reporting and compliance.

Kronick Kalada Borody & Co. PC

Kingston, Pennsylvania
October 17, 2016

DOMESTIC VIOLENCE SERVICE CENTER, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2016

ASSETS

Cash		\$ 509,382
Accounts receivable, funding sources		221,615
Property and equipment:		
Leasehold improvements	\$ 1,184,051	
Furniture, fixtures and equipment	245,633	
	<u>1,429,684</u>	
Less accumulated depreciation	(783,694)	
Property and equipment, net		645,990
Prepaid expenses		<u>2,880</u>
Total assets		<u>\$ 1,379,867</u>

LIABILITIES AND NET ASSETS

Liabilities:		
Accrued expenses		\$ 57,727
Accrued payroll and benefits		64,689
Deferred revenue		<u>205,715</u>
Total liabilities		328,131
Net assets:		
Unrestricted	\$ 988,346	
Temporarily restricted	<u>63,390</u>	
Total net assets		<u>1,051,736</u>
Total liabilities and net assets		<u>\$ 1,379,867</u>

See notes to financial statements

DOMESTIC VIOLENCE SERVICE CENTER, INC.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and revenue:			
Grants	\$ 1,499,371		\$ 1,499,371
United Way agencies	64,028		64,028
Contributions	56,183	\$ 10,466	66,649
Special events and other	15,612		15,612
Interest income	177		177
Rental income	3,491		3,491
Net assets released from restrictions	<u>2,878</u>	<u>(2,878)</u>	<u>-</u>
Total support and revenue	<u>1,641,740</u>	<u>7,588</u>	<u>1,649,328</u>
Functional expenses:			
Program services	1,410,913		1,410,913
Management and general	174,917		174,917
Fund raising	<u>37,232</u>		<u>37,232</u>
Total expenses	<u>1,623,062</u>		<u>1,623,062</u>
Change in net assets	18,678	7,588	26,266
Net assets, beginning of year	<u>969,668</u>	<u>55,802</u>	<u>1,025,470</u>
Net assets, end of year	<u>\$ 988,346</u>	<u>\$ 63,390</u>	<u>\$ 1,051,736</u>

See notes to financial statements

DOMESTIC VIOLENCE SERVICE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2016

	Program Services			Supporting Services			Total Expenses
	Bridge Housing	Protective Services	Total	Management and General	Fund Raising	Total	
Functional expenses:							
Personnel:							
Salaries	\$ 66,463	\$ 663,392	\$ 729,855	\$ 65,680	\$ 25,014	\$ 820,549	
Fringe benefits and taxes	25,389	181,073	206,462	19,485	7,535	233,482	
Total personnel	91,852	844,465	936,317	85,165	32,549	1,054,031	
Operations:							
Advertising	647	60	707	14		721	
Cable TV	1,069		1,069			1,069	
Audit	3,421	11,220	14,641	2,646	353	17,640	
Travel	2,424	16,844	19,268	3,482	464	23,214	
Program supplies	1,265	7,127	8,392	933		9,325	
Office supplies	400	5,871	6,271	1,608	161	8,040	
Telephone	3,372	9,818	13,190	1,499	300	14,989	
Postage	1,757	1,363	3,120	800	80	4,000	
Equipment maintenance	2,478	1,081	3,559	396		3,955	
Books, subscriptions and films	315	6,324	6,639	67		6,706	
Memberships		1,413	1,413	606		2,019	
Conferences	500	2,033	2,533	133		2,666	
Pass-through expenses		29,776	29,776			29,776	
Rent	68,989	83,032	152,021	13,219		165,240	
Maintenance	14,149	25,441	39,590	3,443		43,033	
Utilities	14,875	17,316	32,191	2,799		34,990	
Municipal services	2,399	167	2,566	285		2,851	
Insurance	11,851	3,683	15,534	3,983	398	19,915	
Housekeeping supplies	2,909	4,111	7,020	780		7,800	
Food	521	2,151	2,672	297		2,969	
Fund raising					2,830	2,830	
Miscellaneous				935		935	
Printing	1,311	8,396	9,707	300		10,007	
Equipment rental	1,343	2,436	3,779	969	97	4,845	
Professional fees	11,000	19,015	30,015	30,015		60,030	
Depreciation		19,566	19,566	19,566		39,132	
Administration fees		8,794	8,794	977		9,771	
Direct assistance to victims		40,563	40,563			40,563	
Total functional expenses	\$ 238,647	\$ 1,172,066	\$ 1,410,913	\$ 174,917	\$ 37,232	\$ 1,623,062	

See notes to financial statements

DOMESTIC VIOLENCE SERVICE CENTER, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2016

Cash flows from operating activities:	
Change in net assets	\$ 26,266
Adjustments:	
Depreciation	39,132
Changes in assets and liabilities:	
Accounts receivable	11,413
Prepaid expenses	(2,880)
Accrued expenses	10,835
Accrued payroll & benefits	(70,259)
Deferred revenue	<u>(32,063)</u>
Net cash used in operating activities	<u>(17,556)</u>
Cash flows from investing activities,	
Purchase of property and equipment	<u>(46,418)</u>
Net decrease in cash	(63,974)
Cash, beginning of year	<u>573,356</u>
Cash, ending of year	<u>\$ 509,382</u>

See notes to financial statements

DOMESTIC VIOLENCE SERVICE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2016

1. Activities and summary of significant accounting policies:

Nature of activities:

Domestic Violence Service Center, Inc. (the Agency) provides protective services to victims of domestic violence in the form of crisis intervention, shelter, counseling, education and referral. The Agency also provides transitional housing to low-income homeless and/or near homeless women and their dependent children through the Bridge Housing Program.

Income taxes:

The Agency has been recognized as exempt from income taxes under the Internal Revenue Code Section 501(c)(3) and similar state statutes and, therefore, has no provision for income taxes. The Agency's open tax years are 2013 through 2016.

Accounts receivable:

In the opinion of management, substantially all accounts receivable are collectible in full; therefore, no allowance for doubtful accounts is provided.

Grants and deferred revenue:

Contract revenue, excluding such revenue used to acquire property, is reported for each contract when expenses for allowable program purposes are incurred. Such funds used to acquire property are deferred and amortized to income as the related depreciation is recorded.

Donor restricted gifts:

Donor restricted gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the 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 as unrestricted net assets. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Agency reports the support as unrestricted.

Functional expenses:

Expenses directly related to either the programs or supporting services are assigned to the programs or applicable supporting service. Other expenses have been allocated between program services and supporting services based on an analysis of personnel time and space utilized for the related activities.

Donated services:

No amounts have been reflected in the financial statements for donated services. The Agency pays for most services requiring specific expertise. However, many individuals volunteer significant amounts of time in performing a variety of tasks that assist the Agency in program, fund raising, management and general activities.

DOMESTIC VIOLENCE SERVICE CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2016

1. Activities and summary of significant accounting policies (continued):

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Property and equipment:

Property and equipment includes the costs of fixed assets and major improvements. Depreciation is provided principally on the straight-line method over the lesser of the estimated useful lives of the assets or lease term. The Agency follows guidelines set by the Pennsylvania Coalition Against Domestic Violence and the Department of Human Services where fixed asset purchases of \$5,000 for Protective Services and \$300 for Bridge Housing are capitalized. Maintenance and repairs of property and equipment are charged to operations.

2. Accounts receivable - funding sources:

The following is a list of accounts receivable balances representing reimbursements for expenses incurred prior to July 1, 2016 for each funding source:

PA Commission on Crime and Delinquency VOCA	\$ 94,675
PA Commission on Crime and Delinquency STOP	5,963
PA Commission on Crime and Delinquency JAG	23,029
City of Wilkes-Barre Department of Community Development Emergency Shelter Grant Program	8,492
Luzerne County Office of Community Development Community Development Block Grant	9,593
Luzerne County Office of Human Services	35,933
Luzerne County Emergency Shelter Grant Program	9,426
Luzerne County DCED Grant	4,931
HUD - Supportive Housing Grant Program, See Yourself Succeed	19,440
United Way of Greater Hazleton	428
United Way of Wyoming Valley	<u>9,705</u>
Total	<u>\$221,615</u>

Accounts receivable are not collateralized.

DOMESTIC VIOLENCE SERVICE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2016

3. Subcontract arrangement:

The Agency is a subcontractor for the Pennsylvania Coalition Against Domestic Violence in regard to Title XX, Act 222, Act 44, Act 44 – Medical Advocacy Project (MAP), Civil Legal Representation, Family Violence Prevention and Services (FVPS), and TANF - Relocation. The Pennsylvania Coalition Against Domestic Violence is the main contractor with the Pennsylvania Department of Human Services.

4. Cash:

The Agency maintains cash balances at a financial institution located in Pennsylvania. Effective January 1, 2013, the Federal Deposit Insurance Corporation (FDIC) insures accounts up to \$250,000 per depositor, per insured bank, for each ownership category. Throughout the year, the balances at this institution may exceed the federally insured limits. Management does not anticipate any losses on the uninsured portions of these balances.

5. S.E.P. program:

The Agency contributed to a simplified employee pension plan (S.E.P.) for employees. The amount of pension cost for the year ended June 30, 2016 was \$27,332.

6. Transactions with Shelter Management, Inc. (SMI):

The Agency and SMI have a common board member and life member and entered into the transaction detailed below. At no time may SMI's board include more than 50% of the Agency's board members.

The Agency leases a building which was transferred by the Agency to SMI. The building houses all Agency operations. The original cost of the building with improvements on a tax basis is approximately \$750,000. Aggregate rent expense under this lease totaled \$156,000 for the year ended June 30, 2016. The lease requires annual rent payments of \$156,000 through June 30, 2022.

7. Concentrations:

The Agency receives a substantial amount of its revenue from federal, state and local governments. A significant reduction in the level of this revenue would affect the program activities.

8. Interest earnings:

Interest earnings of \$177 were generated from excess allocations and used for direct services related expenditures.

DOMESTIC VIOLENCE SERVICE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED JUNE 30, 2016

9. Matching requirement:

Under certain contracts, the Agency is required to raise and expend funds for the specific services for which the contract corresponds, in addition to the amount of funds provided by the Grantor organization under the contract. The following contracts for the year ended June 30, 2016 had matching requirements:

	<u>Contract No.</u>	<u>Matching Requirement</u>	<u>Matching Funds Raised and Expended</u>	<u>Matching Requirement Met</u>
Luzerne County/ESGP	PS-15-05-06 & PS-16-05-06	\$ 27,346	\$ 27,346	Yes
PCADV	Contract 5240	129,927	129,927	Yes
City of Wilkes-Barre/ESGP	E-15-MC-42-0009	23,885	23,885	Yes
HUD - Supportive Housing, See Yourself Succeed	PA0126L3T031407	8,038	8,038	Yes
See Yourself Succeed	PA0126L3T031508	4,860	4,860	Yes
Luzerne County/DCED	ESG-14-C000060163-2	43,200	43,200	Yes

10. Subsequent events:

Management has evaluated subsequent events through October 17, 2016, which is the date the financial statements were available for issue.

Domestic Violence Service Center, Inc.

Title XX

PCADV (Protective Services Contract No. 5240)
Budgeted, Reported and Allowable Costs

Year Ended June 30, 2016

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 51,399	\$ 51,399	\$ 51,399	
Totals	<u>\$ 51,399</u>	<u>\$ 51,399</u>	<u>\$ 51,399</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Act 222

PCADV (Protective Services Contract No. 5240)
Budgeted, Reported and Allowable Costs

Year Ended June 30, 2016

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	<u>\$ 14,996</u>	<u>\$ 14,996</u>	<u>\$ 14,996</u>	
Totals	<u>\$ 14,996</u>	<u>\$ 14,996</u>	<u>\$ 14,996</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Act 44

PCADV (Protective Services Contract No. 5240)
Budgeted, Reported and Allowable Costs

Year Ended June 30, 2016

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs	(Over)/ Under Budget
Budget categories:				
Personnel:				
Salaries	\$ 141,048	\$ 141,048	\$ 141,048	
Fringe benefits and taxes	<u>34,510</u>	<u>34,510</u>	<u>34,510</u>	
Total personnel	<u>175,558</u>	<u>175,558</u>	<u>175,558</u>	
Operations:				
Food	1,248	1,248	1,248	
Housekeeping supplies	3,160	3,160	3,160	
Office supplies	4,330	4,330	4,330	
Program supplies	1,364	1,364	1,364	
Audit	5,700	5,700	5,700	
Professional fees	34,004	34,004	34,004	
Maintenance	10,000	10,000	10,000	
Rent	25,951	25,951	25,951	
Utilities	5,464	5,464	5,464	
Advertising	74	74	74	
Conferences	1,300	1,300	1,300	
Equipment maintenance	1,477	1,477	1,477	
Equipment rental	1,398	1,398	1,398	
Postage	2,243	2,243	2,243	
Printing	1,940	1,940	1,940	
Telephone	3,276	3,276	3,276	
Travel	<u>4,973</u>	<u>4,973</u>	<u>4,973</u>	
Total operating expenses	<u>107,902</u>	<u>107,902</u>	<u>107,902</u>	
Totals	<u>\$ 283,460</u>	<u>\$ 283,460</u>	<u>\$ 283,460</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Act 44 - Medical Advocacy Project (MAP)
 PCADV (Protective Services Contract No. 5240)
 Budgeted, Reported and Allowable Costs

Year Ended June 30, 2016

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 33,009	\$ 33,009	\$ 33,009	
Fringe benefits and taxes	<u>11,050</u>	<u>11,050</u>	<u>11,050</u>	
Total personnel	<u>44,059</u>	<u>44,059</u>	<u>44,059</u>	
Operations:				
Professional fees	2,500	2,500	2,500	
Equipment rental	749	749	749	
Printing	960	960	960	
Telephone	600	600	600	
Travel	<u>3,024</u>	<u>3,024</u>	<u>3,024</u>	
Total operating expenses	<u>7,833</u>	<u>7,833</u>	<u>7,833</u>	
Totals	<u>\$ 51,892</u>	<u>\$ 51,892</u>	<u>\$ 51,892</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Civil Legal Representation
 PCADV (Protective Services Contract No. 5240)
 Budgeted, Reported and Allowable Costs

Year Ended June 30, 2016

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 133,575	\$ 133,575	\$ 133,575	
Fringe benefits and taxes	<u>39,981</u>	<u>39,981</u>	<u>39,981</u>	
Total personnel	<u>173,556</u>	<u>173,556</u>	<u>173,556</u>	
Operations:				
Professional fees	3,126	3,126	3,126	
Books, subscriptions and films	6,372	6,372	6,372	
Conference/staff development	215	215	215	
Insurance	1,459	1,459	1,459	
Memberships/dues	1,123	1,123	1,123	
Telephone	1,236	1,236	1,236	
Travel	<u>3,598</u>	<u>3,598</u>	<u>3,598</u>	
Total operating expenses	<u>17,129</u>	<u>17,129</u>	<u>17,129</u>	
Totals	<u>\$ 190,685</u>	<u>\$ 190,685</u>	<u>\$ 190,685</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Family Violence Prevention Services (FVPS)
PCADV (Protective Services Contract No. 5240)
Budgeted, Reported and Allowable Costs

Year Ended June 30, 2016

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	<u>\$ 21,755</u>	<u>\$ 21,755</u>	<u>\$ 21,755</u>	
Totals	<u>\$ 21,755</u>	<u>\$ 21,755</u>	<u>\$ 21,755</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

TANF - Relocation
 PCADV (Protective Services Contract No. 5240)
 Budgeted, Reported and Allowable Costs

Year Ended June 30, 2016

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Operations				
Relocation	<u>\$ 35,447</u>	<u>\$ 35,447</u>	<u>\$ 35,447</u>	
Totals	<u>\$ 35,447</u>	<u>\$ 35,447</u>	<u>\$ 35,447</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

PCADV (Protective Services Contract No. 5240)
 Title XX, Act 222, Act 44, Act 44 - MAP, Civil Legal
 Representation, FVPS, and TANF Relocation
 Funding Reconciliation Budgeted, Reported and Allowable Costs

Year Ended June 30, 2016

	Approved Budget	Reported Costs Per Final Invoice	Allowable Costs	(Over)/ Under Budget
Budget categories:				
Title XX:				
Personnel	\$ 51,399	\$ 51,399	\$ 51,399	
Act 222:				
Personnel	14,996	14,996	14,996	
Act 44:				
Personnel	175,558	175,558	175,558	
Operations	107,902	107,902	107,902	
Act 44 - MAP:				
Personnel	44,059	44,059	44,059	
Operations	7,833	7,833	7,833	
Civil Legal Representation:				
Personnel	173,556	173,556	173,556	
Operations	17,129	17,129	17,129	
FVPS:				
Personnel	21,755	21,755	21,755	
TANF - Relocation:				
Operations	35,447	35,447	35,447	
Totals	<u>\$ 649,634</u>	<u>\$ 649,634</u>	<u>\$ 649,634</u>	<u>\$ -</u>

Funding Reconciliation:

Approved contract, received as of June 30, 2016	\$ 673,619
Approved contract, receivable at June 30, 2016	-
Total contract	<u>\$ 673,619</u>
Allowable costs	<u>649,634</u>
Due to PCADV	<u>\$ 23,985</u>

Domestic Violence Service Center, Inc.

United Way of Wyoming Valley
Detailed Budget and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Reimbursable costs:			
Personnel:			
Salaries	<u>\$ 20,110</u>	<u>\$ 20,110</u>	
Fringe benefits:			
Payroll taxes	<u>3,112</u>	<u>3,112</u>	
	<u>23,222</u>	<u>23,222</u>	
Operations:			
Professional fees	9,400	9,400	
Maintenance	363	363	
Municipal services	452	452	
Books and subscriptions	19	19	
Conference/staff development	650	650	
Equipment rental	55	55	
Printing	3,190	3,190	
Telephone	600	600	
Travel	<u>1,049</u>	<u>1,049</u>	
	<u>15,778</u>	<u>15,778</u>	
Total reimbursable costs	<u>\$ 39,000</u>	<u>\$ 39,000</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

United Way of Wyoming Valley - Bridge Housing
Detailed Budget and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Reimbursable costs:			
Personnel:			
Salaries	<u>\$ 9,380</u>	<u>\$ 9,380</u>	
Fringe benefits:			
Payroll taxes	<u>2,620</u>	<u>2,620</u>	
	<u>12,000</u>	<u>12,000</u>	
Operations:			
Professional fees	1,000	1,000	
Maintenance	2,000	2,000	
Rent	2,000	2,000	
Utilities	1,000	1,000	
Insurance	<u>2,000</u>	<u>2,000</u>	
	<u>8,000</u>	<u>8,000</u>	
Total reimbursable costs	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

United Way of Greater Hazleton
 Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From United Way of Greater Hazleton, Inc.	<u>\$ 5,140</u>	<u>\$ 5,140</u>	
Reimbursable costs:			
Program supplies	2,500	2,500	
Audit	595	595	
Maintenance	<u>2,045</u>	<u>2,045</u>	
Total reimbursable costs	<u>5,140</u>	<u>5,140</u>	
Excess of contract revenue over reimbursable costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Pennsylvania Commission on Crime and Delinquency
 VOCA Funds of Luzerne County
 Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From Pennsylvania Commission on Crime and Delinquency	\$271,236	\$271,236	
Reimbursable costs:			
Personnel:			
Salaries:			
Children's advocates	11,000	11,000	
Outreach supervisor	10,400	10,400	
Program supervisor	10,400	10,400	
Float program coordinator	13,225	13,225	
Counselors/advocates	<u>107,659</u>	<u>107,659</u>	
	<u>152,684</u>	<u>152,684</u>	
Fringe benefits:			
Disability insurance	1,628	1,628	
Health insurance	29,601	29,601	
Life insurance	581	581	
Retirement	5,524	5,524	
Medicare	2,214	2,214	
FICA	9,467	9,467	
Unemployment compensation	4,145	4,145	
Workers' compensation	<u>4,627</u>	<u>4,627</u>	
	<u>57,787</u>	<u>57,787</u>	
	<u>210,471</u>	<u>210,471</u>	
Operations:			
Housekeeping supplies	1,500	1,500	
Office supplies	1,970	1,970	
Audit	3,500	3,500	
Maintenance	8,000	8,000	
Rent	28,100	28,100	
Utilities	7,800	7,800	
Equipment rental	900	900	
Insurance	2,560	2,560	
Telephone	2,748	2,748	
Travel	<u>3,687</u>	<u>3,687</u>	
	<u>60,765</u>	<u>60,765</u>	
Total reimbursable costs	<u>271,236</u>	<u>271,236</u>	
Excess of contract revenue over reimbursable costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Pennsylvania Commission on Crime and Delinquency
 VOCA Funds of Carbon County
 Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From Pennsylvania Commission on Crime and Delinquency	\$ 63,219	\$ 63,219	
Reimbursable costs:			
Personnel:			
Salaries:			
Volunteer coordinator	8,229	8,229	
Counselors/advocates	29,020	29,020	
	<u>37,249</u>	<u>37,249</u>	
Fringe benefits:			
Health insurance	8,015	8,015	
Retirement	1,756	1,756	
Medicare	509	509	
FICA	2,178	2,178	
Workers' compensation	1,064	1,064	
	<u>13,522</u>	<u>13,522</u>	
	<u>50,771</u>	<u>50,771</u>	
Operations:			
Office supplies	1,000	1,000	
Audit	1,000	1,000	
Rent	5,000	5,000	
Equipment rental	400	400	
Telephone	3,048	3,048	
Travel	2,000	2,000	
	<u>12,448</u>	<u>12,448</u>	
Total reimbursable costs	<u>63,219</u>	<u>63,219</u>	
Excess of contract revenue over reimbursable costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Pennsylvania Commission on Crime and Delinquency
 STOP Program - Luzerne County
 Contract No. 2013/2014-VA-02/07 23862-3
 Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From Pennsylvania Commission on Crime and Delinquency	<u>\$ 12,750</u>	<u>\$ 12,750</u>	
Reimbursable costs:			
Personnel:			
Salaries:			
Volunteer coordinator	2,450	2,450	
Counselors/advocates	<u>8,300</u>	<u>8,300</u>	
	<u>10,750</u>	<u>10,750</u>	
Fringe benefits:			
Health insurance	<u>2,000</u>	<u>2,000</u>	
Total reimbursable costs	<u>12,750</u>	<u>12,750</u>	
Excess of contract revenue over reimbursable costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Pennsylvania Commission on Crime and Delinquency

STOP Program - Luzerne County

Contract No. 2015-VA-07 26313

Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From Pennsylvania Commission on Crime and Delinquency	<u>\$ 12,750</u>	<u>\$ 12,750</u>	
Reimbursable costs:			
Personnel:			
Salaries:			
Volunteer coordinator	2,450	2,450	
Counselors/advocates	<u>8,300</u>	<u>8,300</u>	
	<u>10,750</u>	<u>10,750</u>	
Fringe benefits:			
Health insurance	<u>2,000</u>	<u>2,000</u>	
Total reimbursable costs	<u>12,750</u>	<u>12,750</u>	
Excess of contract revenue over reimbursable costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

HUD - Supportive Housing Grant Program

See Yourself Succeed

Contract No. PA0126L3T031407

Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From HUD - See Yourself Succeed	\$ 32,153	\$ 32,153	
Reimbursable costs:			
Personnel:			
Salaries:			
Children's advocates	1,750	1,750	
Counselors/advocates	17,633	17,633	
	<u>19,383</u>	<u>19,383</u>	
Fringe benefits:			
Disability insurance	408	408	
Health insurance	3,745	3,745	
Retirement	1,017	1,017	
Medicare	265	265	
FICA	1,280	1,280	
Unemployment compensation	70	70	
Workers' compensation	372	372	
	<u>7,157</u>	<u>7,157</u>	
	<u>26,540</u>	<u>26,540</u>	
Operations:			
Audit	3,424	3,424	
Program expenses	2,046	2,046	
Travel	143	143	
	<u>5,613</u>	<u>5,613</u>	
Total reimbursable costs	<u>32,153</u>	<u>32,153</u>	
Excess of contract revenue over reimbursable costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

HUD - Supportive Housing Grant Program

See Yourself Succeed

Contract No. PA0126L3T031508

Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From HUD - See Yourself Succeed	<u>\$ 19,441</u>	<u>\$ 19,441</u>	
Reimbursable costs:			
Personnel:			
Salaries:			
Children's advocates	1,250	1,250	
Counselors/advocates	<u>12,549</u>	<u>12,549</u>	
	<u>13,799</u>	<u>13,799</u>	
Fringe benefits:			
Disability insurance	292	292	
Health insurance	1,605	1,605	
Retirement	726	726	
Medicare	190	190	
FICA	915	915	
Unemployment compensation	50	50	
Workers' compensation	<u>266</u>	<u>266</u>	
	<u>4,044</u>	<u>4,044</u>	
	<u>17,843</u>	<u>17,843</u>	
Operations:			
Program expenses	1,477	1,477	
Travel	<u>121</u>	<u>121</u>	
	<u>1,598</u>	<u>1,598</u>	
Total reimbursable costs	<u>19,441</u>	<u>19,441</u>	
Excess of contract revenue over reimbursable costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

United States Department of Justice
Office on Violence Against Women
Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From United States Department of Justice			
Office on Violence Against Women	\$ 36,921	\$ 36,921	
Reimbursable costs:			
Personnel:			
Salaries:			
Child advocates	2,157	2,157	
Float program coordinator	2,062	2,062	
Counselors/advocates	4,899	4,899	
	<u>9,118</u>	<u>9,118</u>	
Fringe benefits:			
Disability insurance	132	132	
Health insurance	3,948	3,948	
Life insurance	42	42	
Retirement	423	423	
Medicare	122	122	
FICA	524	524	
Unemployment compensation	87	87	
Workers' compensation	210	210	
	<u>5,488</u>	<u>5,488</u>	
	<u>14,606</u>	<u>14,606</u>	
Operations:			
Housekeeping supplies	231	231	
Office supplies	340	340	
Program supplies	1,688	1,688	
Subgrantees	6,368	6,368	
Rent	9,750	9,750	
OVW program	1,593	1,593	
Printing	150	150	
Travel	2,195	2,195	
	<u>22,315</u>	<u>22,315</u>	
Total reimbursable costs	<u>36,921</u>	<u>36,921</u>	
Excess of contract revenue over reimbursable costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.
 DVSC Bridge Housing Program
 Revenues, Expenses and Funding Reconciliation
 Year Ended June 30, 2016

Revenues:	
Luzerne County:	
Office of Human Services	\$ 139,064
Community Development Block Grant	7,350
Emergency Shelter Grant Program	13,865
Department of Community and Economic Development	21,600
City of Wilkes-Barre, Emergency Shelter Grant Program	15,219
Office on Violence Against Women	18,258
United Way of Wyoming Valley	20,000
Rental income	<u>3,491</u>
Total revenues	<u>\$ 238,847</u>
Expenses:	
Personnel	\$ 90,722
Operating	144,634
Clients	<u>3,491</u>
Total expenses	<u>\$ 238,847</u>
Funding reconciliation:	
Total revenues	\$ 238,847
Total expenses	<u>238,847</u>
Revenues in excess of expenses	<u>\$ -</u>

Domestic Violence Service Center, Inc.

DVSC Bridge Housing Program
Detailed Reimbursable Costs

Year Ended June 30, 2016

	OHS/BH Luzerne County Office of Human Services	LC/BH Luzerne County Community Development Block Grant	LC/BH Luzerne County Emergency Shelter Grant Program	Luzerne County Department of Community and Economic Development	WB/BH City of Wilkes Barre Emergency Shelter Program	Office on Violence Against Women	United Way of Wyoming Valley	Rental Expense	Total
Reimbursable expenses:									
Personnel:									
Salaries	\$ 46,980	\$ 2,800				\$ 4,559	\$ 9,380		\$ 63,719
Benefits and taxes	21,001	638				2,744	2,620		27,003
Total personnel	67,981	3,438				7,303	12,000		90,722
Operating:									
Food	360								360
Housekeeping supplies	1,609					565			2,174
Office supplies	400					565			965
Audit	3,421								3,421
Professional fees	10,000						1,000		11,000
Cable	1,004								1,004
Maintenance	3,713		\$ 1,920	\$ 4,100	\$ 1,466		2,000		13,199
Municipal services	2,399								2,399
Rent	24,258	3,912	5,316	12,000	11,753	9,750	2,000		66,989
Utilities	1,746		6,629	3,500	2,000		1,000		14,875
Advertising	647								647
Books/sides/films	315								315
Staff development	500								500
Equipment maintenance	2,478								2,478
Equipment rental	1,343								1,343
Insurance	7,851						2,000		11,851
Miscellaneous	250			2,000					2,250
Postage	1,757								1,757
Printing	1,236					75			1,311
Telephone	3,372								3,372
Travel	2,424								2,424
Total operating	71,083	3,912	13,865	21,600	15,219	10,955	8,000	-	144,634
Clients:									
Housekeeping supplies								\$ 1,300	1,300
Program supplies								1,265	1,265
Cable								65	65
Maintenance								700	700
Food								161	161
Total clients								3,491	3,491
Total reimbursable costs	\$ 139,064	\$ 7,350	\$ 13,865	\$ 21,600	\$ 15,219	\$ 18,258	\$ 20,000	\$ 3,491	\$ 238,847

Domestic Violence Service Center, Inc.

Luzerne County Office of Community Development -
 Community Development Block Grant Funds
 Contract No. PS-15-05-06 & PS-16-05-06
 Revenues, Expenses and Funding Reconciliation

Year Ended June 30, 2016

	<u>Total</u>	<u>Emergency Shelter</u>	<u>Bridge Housing</u>
Revenue:			
Luzerne County, Office of Community Development	<u>\$ 50,313</u>	<u>\$ 42,963</u>	<u>\$ 7,350</u>
Expenses:			
Personnel:			
Salaries	\$ 27,214	\$ 24,414	\$ 2,800
Fringe benefits and taxes	<u>5,912</u>	<u>5,274</u>	<u>\$ 638</u>
	<u>33,126</u>	<u>29,688</u>	<u>3,438</u>
Operations:			
Maintenance	\$ 1,660	\$ 1,660	
Rent	13,527	9,615	\$ 3,912
Insurance	<u>2,000</u>	<u>2,000</u>	
	<u>17,187</u>	<u>13,275</u>	<u>3,912</u>
Total expense	<u>\$ 50,313</u>	<u>\$ 42,963</u>	<u>\$ 7,350</u>
Funding reconciliation:			
Total revenue	\$ 50,313	\$ 42,963	\$ 7,350
Total expenses	<u>50,313</u>	<u>42,963</u>	<u>7,350</u>
Revenues in excess of expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Luzerne County Office of Community Development -
 Emergency Shelter Grant Program Contract No. PS-15-05-06 & PS-16-05-06
 Revenue, Expenses and Funding Reconciliation

Year Ended June 30, 2016

	<u>Total</u>	<u>Bridge Housing</u>	<u>Emergency Shelter</u>
Revenue:			
Luzerne County, Office of Community Development	<u>\$ 27,346</u>	<u>\$ 13,865</u>	<u>\$ 13,481</u>
Expenses:			
Operations:			
Maintenance	\$ 1,920	\$ 1,920	
Rent	15,446	5,316	\$ 10,130
Utilities	<u>9,980</u>	<u>6,629</u>	<u>3,351</u>
Total expenses	<u>\$ 27,346</u>	<u>\$ 13,865</u>	<u>\$ 13,481</u>
Funding reconciliation:			
Total revenue	\$ 27,346	\$ 13,865	\$ 13,481
Total expenses	<u>27,346</u>	<u>13,865</u>	<u>13,481</u>
Revenue in excess of expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Luzerne County Office of Community Development -
 Department of Community and Economic Development Grant
 ESG-14-C000060163-2
 Revenues, Expenses and Funding Reconciliation

Year Ended June 30, 2016

	<u>Total</u>	<u>Emergency Shelter</u>	<u>Bridge Housing</u>
Revenue:			
Luzerne County, Office of Community Development	<u>\$ 43,200</u>	<u>\$ 21,600</u>	<u>\$ 21,600</u>
Expenses:			
Operations:			
Maintenance	\$ 8,200	\$ 4,100	\$ 4,100
Rent	24,000	12,000	12,000
Utilities	7,000	3,500	3,500
Insurance	<u>4,000</u>	<u>2,000</u>	<u>2,000</u>
Total expense	<u>\$ 43,200</u>	<u>\$ 21,600</u>	<u>\$ 21,600</u>
Funding reconciliation:			
Total revenue	\$ 43,200	\$ 21,600	\$ 21,600
Total expenses	<u>43,200</u>	<u>21,600</u>	<u>21,600</u>
Revenues in excess of expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

City of Wilkes-Barre Department of Community Development
 Emergency Shelter Grant Program Contract No. E-15-MC-42-0009
 Revenue, Expenses and Funding Reconciliation

Year Ended June 30, 2016

	<u>Total</u>	<u>Bridge Housing</u>	<u>Emergency Shelter</u>
Revenue:			
City of Wilkes-Barre, Office of Community Development	<u>\$ 23,885</u>	<u>\$ 15,219</u>	<u>\$ 8,666</u>
Expenses:			
Operations:			
Food	\$ 200		\$ 200
Maintenance	4,432	1,466	2,966
Rent	17,208	11,753	5,455
Insurance	<u>2,045</u>	<u>2,000</u>	<u>45</u>
Total expenses	<u>\$ 23,885</u>	<u>\$ 15,219</u>	<u>\$ 8,666</u>
Funding reconciliation:			
Total revenue	\$ 23,885	\$ 15,219	\$ 8,666
Total expenses	<u>23,885</u>	<u>15,219</u>	<u>8,666</u>
Revenue in excess of expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Pennsylvania Commission on Crime and Delinquency
Justice Assistance Grant
Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2016

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From Pennsylvania Commission on Crime and Delinquency	<u>\$ 91,713</u>	<u>\$ 91,713</u>	
Reimbursable costs:			
Personnel:			
Salaries:			
Float program coordinator	1,361	1,361	
Counselors/advocates	<u>61,906</u>	<u>61,906</u>	
	<u>63,267</u>	<u>63,267</u>	
Fringe benefits:			
Disability insurance	567	567	
Health insurance	14,695	14,695	
Life insurance	126	126	
Retirement	2,708	2,708	
Medicare	273	273	
FICA	3,394	3,394	
Unemployment compensation	169	169	
Workers' compensation	<u>1,366</u>	<u>1,366</u>	
	<u>23,298</u>	<u>23,298</u>	
	<u>86,565</u>	<u>86,565</u>	
Operations:			
Program supplies	2,508	2,508	
Printing	2,531	2,531	
Telephone	<u>109</u>	<u>109</u>	
	<u>5,148</u>	<u>5,148</u>	
Total reimbursable costs	<u>91,713</u>	<u>91,713</u>	
Excess of contract revenue over reimbursable costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DOMESTIC VIOLENCE SERVICE CENTER, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2016

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Community Development Block Grant passed through Luzerne County Office of Community Development	14.218 14.218	PS-15-05-06 & PS-16-05-06 PS-15-05-06 & PS-16-05-06		\$ 7,350 42,963 <u>50,313</u>
Supportive Housing Grant Program, See Yourself Succeed passed through Luzerne County Continuum of Care Process	14.235	PA0126L3T031407 & PA0126L3T031508		<u>51,594</u>
Emergency Shelter Grant passed through Luzerne County Office of Community Development	14.231	PS-15-05-06 & PS-16-05-06		27,346
Emergency Shelter Grant (Bridge Housing) passed through City of Wilkes-Barre	14.231	E-15-MC-42-0009		15,219
Emergency Shelter Grant (Emergency Shelter) passed through City of Wilkes-Barre	14.231	E-15-MC-42-0009		8,666
Department of Community and Economic Development Grant passed through Luzerne County	14.231	ESG-14-C000060163-2		43,200 94,431 <u>196,338</u>
Department subtotal				<u>196,338</u>

DOMESTIC VIOLENCE SERVICE CENTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

YEAR ENDED JUNE 30, 2016

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	IDENTIFYING NUMBER PASS-THROUGH ENTITY	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Social Services Block Grant, Title XX passed through Pennsylvania Coalition Against Domestic Violence	93.667	*		51,399
Family Violence Prevention Services Grant passed through Pennsylvania Coalition Against Domestic Violence	93.671	*		21,755
TANF - Relocation passed through Pennsylvania Coalition Against Domestic Violence	93.558	*		35,447
Department Subtotal				108,601

DOMESTIC VIOLENCE SERVICE CENTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

YEAR ENDED JUNE 30, 2016

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	IDENTIFYING NUMBER PASS-THROUGH ENTITY	PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
UNITED STATES DEPARTMENT OF JUSTICE				
Crime Victim Assistance/Victims of Crime Act passed through Pennsylvania Commission on Crime and Delinquency passed through Luzerne County	16.575	2014/2015-VF-05-24135		271,237
Crime Victim Assistance/Victims of Crime Act passed through Pennsylvania Commission on Crime and Delinquency passed through Carbon County	16.575	2013/2014/2015-VF-05-24136		63,219 334,456
STOP Violence Against Women Act passed through Pennsylvania Commission on Crime and Delinquency	16.588	2013/2014-VA-02/07-23862-3 & 2015-VA-07-26313		25,500
Office on Violence Against Women	16.736		\$ 6,368	36,921
Justice Assistance Grant passed through Pennsylvania Commission on Crime and Delinquency	16.738	2011/2012/2013-JG-06-24067		91,713
Department Subtotal			6,368	488,590
Total Expenditures of Federal Awards			\$ 6,368	\$ 793,529

* Pass-through entity's numbers not available

See notes to schedule

DOMESTIC VIOLENCE SERVICE CENTER, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2016

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Domestic Violence Service Center, Inc. under programs of the federal government for the year ended June 30, 2016. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Agency, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Agency has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



**Kronick
Kalada
Berdy & Co.**
A Professional Corporation

Certified Public Accountants

Officers/Shareholders

Donald M. Kronick, CPA
Paul Berdy, CPA
William R. Lazor, CPA/PFS, CFE
Deborah A. Eastwood, CPA
Kevin R. Foley, CPA
William Fromel, CPA
Mario Ercolani, CPA
Anthony R. Caravaggio, CPA
Ronald H. Ulitchney, CPA

Joseph J. Kalada, CPA

INDEPENDENT AUDITORS' 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

Officers and Directors
Domestic Violence Service Center, Inc.
Wilkes-Barre, 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 Domestic Violence Service Center, Inc. (the "Agency"), which comprise the statement of financial position as of June 30, 2016, 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 17, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting 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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 entity'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency'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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kronick Kalada Berdy & Co. PC

Kingston, Pennsylvania
October 17, 2016



**Kronick
Kalada
Berdy & Co.**
A Professional Corporation

Certified Public Accountants

Officers/Shareholders

Donald M. Kronick, CPA
Paul Berdy, CPA
William R. Lazor, CPA/PFS, CFE
Deborah A. Eastwood, CPA
Kevin R. Foley, CPA
William Fromel, CPA
Mario Ercolani, CPA
Anthony R. Caravaggio, CPA
Ronald H. Ulitchney, CPA

Joseph J. Kalada, CPA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Officers and Directors
Domestic Violence Service Center, Inc.
Wilkes-Barre, Pennsylvania

Report on Compliance for the Major Federal Program

We have audited Domestic Violence Service Center, Inc.'s (the "Agency") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the Agency's major federal program for the year ended June 30, 2016. The Agency's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Agency's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit included examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provided a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

Opinion on the Major Federal Program

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have direct and material effect on its major federal program for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kronick Kalada Berdy & Co PC

Kingston, Pennsylvania
October 17, 2016

DOMESTIC VIOLENCE SERVICE CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2016

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified
Internal control over financial reporting:
 Material weakness(es) identified? ___yes ___x_no
 Significant deficiency(ies) identified ___yes ___x_none reported

Noncompliance material to financial statements noted? ___yes ___x_no

Federal Award

Internal control over major program:
 Material weakness(es) identified? ___yes ___x_no
 Significant deficiency(ies) identified ___yes ___x_none reported

Type of auditors' report issued on compliance for major program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? ___yes ___x_no

Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? __x__yes ___no

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

DOMESTIC VIOLENCE SERVICE CENTER, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2016

There are no prior audit findings required to be reported.