

**DOMESTIC VIOLENCE
SERVICE CENTER, INC.**

**YEAR ENDED
JUNE 30, 2017**

DOMESTIC VIOLENCE SERVICE CENTER, INC.

YEAR ENDED JUNE 30, 2017

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**Kronick
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A Professional Corporation

Certified Public Accountants

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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, 2017 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, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other 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 42 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 18, 2017 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 Berdy & Co. PC

Kingston, Pennsylvania
October 18, 2017

DOMESTIC VIOLENCE SERVICE CENTER, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2017

ASSETS

Cash		\$ 359,998
Accounts receivable, funding sources		415,968
Property and equipment:		
Leasehold improvements	\$ 1,187,948	
Furniture, fixtures and equipment	261,233	
	<u>1,449,181</u>	
Less accumulated depreciation	<u>(824,239)</u>	
Property and equipment, net		<u>624,942</u>
Total assets		<u>\$ 1,400,908</u>

LIABILITIES AND NET ASSETS

Liabilities:		
Accrued expenses		\$ 57,077
Accrued payroll and benefits		89,775
Deferred revenue		<u>163,563</u>
Total liabilities		310,415
Net assets:		
Unrestricted	\$ 1,017,565	
Temporarily restricted	<u>72,928</u>	
Total net assets		<u>1,090,493</u>
Total liabilities and net assets		<u>\$ 1,400,908</u>

See notes to financial statements

DOMESTIC VIOLENCE SERVICE CENTER, INC.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and revenue:			
Grants	\$ 1,693,483		\$1,693,483
United Way agencies	76,530		76,530
Contributions	27,891	\$ 10,538	38,429
Special events and other	25,505		25,505
Interest income	206		206
Rental income	6,355		6,355
Net assets released from restrictions	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
Total support and revenue	<u>1,830,970</u>	<u>9,538</u>	<u>1,840,508</u>
Functional expenses:			
Program services	1,567,390		1,567,390
Management and general	204,312		204,312
Fund raising	<u>30,049</u>		<u>30,049</u>
Total expenses	<u>1,801,751</u>		<u>1,801,751</u>
Change in net assets	29,219	9,538	38,757
Net assets, beginning of year	<u>988,346</u>	<u>63,390</u>	<u>1,051,736</u>
Net assets, end of year	<u>\$ 1,017,565</u>	<u>\$ 72,928</u>	<u>\$ 1,090,493</u>

See notes to financial statements

DOMESTIC VIOLENCE SERVICE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2017

	Program Services		Supporting Services	
	Bridge Housing	Protective Services	Management and General	Fund Raising
Functional expenses:				
Personnel:				
Salaries	\$ 90,007	\$ 761,439	\$ 81,139	\$ 13,508
Fringe benefits and taxes	27,204	248,320	23,499	3,962
Total personnel	117,211	1,009,759	104,638	17,470
Operations:				
Advertising	750	7,463	168	8,381
Cable TV	1,184	1,184		1,184
Audit	3,233	12,143	2,779	370
Travel	5,077	18,250	4,216	562
Program supplies	6,287	6,287	698	6,985
Office supplies	2,688	11,361	2,913	292
Telephone	2,714	8,747	1,302	261
Postage	1,765	2,052	979	97
Equipment maintenance	1,239	2,541	420	4,200
Books, subscriptions and films	253	7,034	74	7,361
Memberships		1,458	625	2,083
Conferences		1,027	54	1,081
Pass-through expenses		2,325		2,325
Rent	50,543	98,173	16,524	165,240
Maintenance	11,424	19,475	3,433	34,332
Utilities	11,348	15,912	3,029	30,289
Municipal services	2,166	400	285	2,851
Insurance	10,866	5,375	4,164	20,822
Housekeeping supplies	2,313	4,325	738	7,376
Food	1,048	2,100	350	3,498
Fund raising				10,469
Miscellaneous			2,938	2,938
Printing	1,059	5,841	213	7,113
Equipment rental	1,000	3,338	1,112	5,561
Professional fees	18,275	13,052	31,326	62,653
Depreciation		20,273	20,272	40,545
Administration fees	250	9,312	1,062	10,624
Direct assistance to victims		35,649		35,649
Total functional expenses	\$ 252,673	\$ 1,314,717	\$ 204,312	\$ 30,049
				\$ 1,801,751

See notes to financial statements

DOMESTIC VIOLENCE SERVICE CENTER, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2017

Cash flows from operating activities:	
Change in net assets	\$ 38,757
Adjustments:	
Depreciation	40,545
Changes in assets and liabilities:	
Accounts receivable	(194,353)
Prepaid expenses	2,880
Accrued expenses	(650)
Accrued payroll & benefits	25,086
Deferred revenue	<u>(42,152)</u>
Net cash used in operating activities	<u>(129,887)</u>
Cash flows from investing activities,	
Purchase of property and equipment	<u>(19,497)</u>
Net decrease in cash	(149,384)
Cash, beginning of year	<u>509,382</u>
Cash, ending of year	<u>\$ 359,998</u>

See notes to financial statements

DOMESTIC VIOLENCE SERVICE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2017

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 2014 through 2017.

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, 2017

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, 2017 for each funding source:

PA Coalition Against Domestic Violence	\$181,812
PA Commission on Crime and Delinquency VOCA	114,859
PA Commission on Crime and Delinquency STOP	3,624
City of Wilkes-Barre Department of Community Development Emergency Shelter Grant Program	11,885
Luzerne County Office of Community Development Community Development Block Grant	7,953
Luzerne County Office of Human Services	47,843
Luzerne County Emergency Shelter Grant Program	10,840
Luzerne County DCED Grant	
Office on Violence Against Women	12,113
HUD - Supportive Housing Grant Program, See Yourself Succeed	17,816
United Way of Greater Hazleton	253
United Way of Wyoming Valley	<u>6,970</u>
Total	<u>\$415,968</u>

Accounts receivable are not collateralized.

DOMESTIC VIOLENCE SERVICE CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED JUNE 30, 2017

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, 2017 was \$72,790.

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, 2017. 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 \$206 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, 2017

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, 2017 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-16-05-06 & PS-17-05-06	\$ 31,567	\$ 31,567	Yes
PCADV	Contract 5240	169,495	169,495	Yes
HUD - Supportive Housing, See Yourself Succeed	PA0126L3T031508	8,228	8,228	Yes
See Yourself Succeed	PA0126L3T031609	4,454	4,454	Yes
Luzerne County/DCED	ESG-14-C000060163-2	6,800	6,800	Yes

10. Subsequent events:

Management has evaluated subsequent events through October 18, 2017, 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, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 49,859	\$ 49,859	\$ 49,859	
Benefits and taxes	<u>9,558</u>	<u>9,558</u>	<u>9,558</u>	
Totals	<u>\$ 59,417</u>	<u>\$ 59,417</u>	<u>\$ 59,417</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, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 13,007	\$ 13,007	\$ 13,007	
Benefits and taxes	<u>2,497</u>	<u>2,497</u>	<u>2,497</u>	
Totals	<u>\$ 15,504</u>	<u>\$ 15,504</u>	<u>\$ 15,504</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, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 213,808	\$ 213,808	\$ 213,808	
Benefits and taxes	<u>54,319</u>	<u>54,319</u>	<u>54,319</u>	
Total personnel	<u>268,127</u>	<u>268,127</u>	<u>268,127</u>	
Operations:				
Food	1,498	1,498	1,498	
Housekeeping supplies	3,140	3,140	3,140	
Office supplies	8,209	8,209	8,209	
Program supplies	1,600	1,600	1,600	
Audit	6,098	6,098	6,098	
Professional fees	28,946	28,946	28,946	
Maintenance	10,657	10,657	10,657	
Municipal services	285	285	285	
Rent	20,090	20,090	20,090	
Utilities	2,286	2,286	2,286	
Advertising	724	724	724	
Books	391	391	391	
Conferences	508	508	508	
Equipment maintenance	1,916	1,916	1,916	
Equipment rental	2,306	2,306	2,306	
Postage	1,753	1,753	1,753	
Printing	3,616	3,616	3,616	
Telephone	195	195	195	
Travel	<u>2,823</u>	<u>2,823</u>	<u>2,823</u>	
Total operating expenses	<u>97,041</u>	<u>97,041</u>	<u>97,041</u>	
Totals	<u>\$ 365,168</u>	<u>\$ 365,168</u>	<u>\$ 365,168</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, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 38,200	\$ 38,200	\$ 38,200	
Benefits and taxes	<u>11,432</u>	<u>11,432</u>	<u>11,432</u>	
Total personnel	<u>49,632</u>	<u>49,632</u>	<u>49,632</u>	
Operations:				
Office supplies	430	430	430	
Audit	740	740	740	
Professional fees	2,500	2,500	2,500	
Conference	313	313	313	
Equipment rental	300	300	300	
Printing	2,250	2,250	2,250	
Travel	<u>3,835</u>	<u>3,835</u>	<u>3,835</u>	
Total operating expenses	<u>10,368</u>	<u>10,368</u>	<u>10,368</u>	
Totals	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</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, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 128,722	\$ 128,722	\$ 128,722	
Benefits and taxes	<u>42,094</u>	<u>42,094</u>	<u>42,094</u>	
Total personnel	<u>170,816</u>	<u>170,816</u>	<u>170,816</u>	
Operations:				
Professional fees	4,463	4,463	4,463	
Rent	4,800	4,800	4,800	
Books, subscriptions and films	6,717	6,717	6,717	
Conference/staff development	260	260	260	
Insurance	1,459	1,459	1,459	
Memberships/dues	1,135	1,135	1,135	
Postage	1,200	1,200	1,200	
Telephone	1,200	1,200	1,200	
Travel	<u>2,950</u>	<u>2,950</u>	<u>2,950</u>	
Total operating expenses	<u>24,184</u>	<u>24,184</u>	<u>24,184</u>	
Totals	<u>\$ 195,000</u>	<u>\$ 195,000</u>	<u>\$ 195,000</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, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 26,120	\$ 26,120	\$ 26,120	
Benefits and taxes	<u>5,006</u>	<u>5,006</u>	<u>5,006</u>	
Totals	<u>\$ 31,126</u>	<u>\$ 31,126</u>	<u>\$ 31,126</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, 2017

	<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>\$ 28,447</u>	<u>\$ 28,447</u>	<u>\$ 28,447</u>	
Totals	<u>\$ 28,447</u>	<u>\$ 28,447</u>	<u>\$ 28,447</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Title XX (Fiscal Year 2015-16 Carryover)
PCADV (Protective Services Contract No. 5240)
Budgeted, Reported and Allowable Costs

Year Ended June 30, 2017

	<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>\$ 8,018</u>	<u>\$ 8,018</u>	<u>\$ 8,018</u>	
Totals	<u>\$ 8,018</u>	<u>\$ 8,018</u>	<u>\$ 8,018</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Family Violence Prevention Services (FVPS)
(Fiscal Year 2015-16 Carryover)
PCADV (Protective Services Contract No. 5240)
Budgeted, Reported and Allowable Costs

Year Ended June 30, 2017

	<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>\$ 1,664</u>	<u>\$ 1,664</u>	<u>\$ 1,664</u>	
Totals	<u>\$ 1,664</u>	<u>\$ 1,664</u>	<u>\$ 1,664</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Act 44 (Fiscal Year 2015-16 Carryover)
PCADV (Protective Services Contract No. 5240)
Budgeted, Reported and Allowable Costs

Year Ended June 30, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 20,494	\$ 20,494	\$ 20,494	
Benefits and taxes	<u>32,503</u>	<u>32,503</u>	<u>32,503</u>	
Total personnel	<u>52,997</u>	<u>52,997</u>	<u>52,997</u>	
Operations:				
Food	2	2	2	
Office supplies	2,179	2,179	2,179	
Program supplies	836	836	836	
Professional fees	936	936	936	
Rent	6,550	6,550	6,550	
Utilities	2,203	2,203	2,203	
Advertising	326	326	326	
Equipment maintenance	1,045	1,045	1,045	
Telephone	995	995	995	
Travel	<u>2,130</u>	<u>2,130</u>	<u>2,130</u>	
Total operating expenses	<u>17,202</u>	<u>17,202</u>	<u>17,202</u>	
Totals	<u>\$ 70,199</u>	<u>\$ 70,199</u>	<u>\$ 70,199</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Civil Legal Representation (Fiscal Year 2015-16 Carryover)
 PCADV (Protective Services Contract No. 5240)
 Budgeted, Reported and Allowable Costs

Year Ended June 30, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 1,975	\$ 1,975	\$ 1,975	
Benefits and taxes	<u>162</u>	<u>162</u>	<u>162</u>	
Total personnel	<u>2,137</u>	<u>2,137</u>	<u>2,137</u>	
Operations:				
Professional fees	866	866	866	
Memberships/dues	3	3	3	
Travel	<u>1,309</u>	<u>1,309</u>	<u>1,309</u>	
Total operating expenses	<u>2,178</u>	<u>2,178</u>	<u>2,178</u>	
Totals	<u>\$ 4,315</u>	<u>\$ 4,315</u>	<u>\$ 4,315</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Act 44 - Medical Advocacy Project (MAP)
 (Fiscal Year 2015-16 Carryover)
 PCADV (Protective Services Contract No. 5240)
 Budgeted, Reported and Allowable Costs

Year Ended June 30, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Personnel:				
Salaries	\$ 3,591	\$ 3,591	\$ 3,591	
Benefits and taxes	<u>3,941</u>	<u>3,941</u>	<u>3,941</u>	
Total personnel	<u>7,532</u>	<u>7,532</u>	<u>7,532</u>	
Operations:				
Travel	<u>576</u>	<u>576</u>	<u>576</u>	
Total operating expenses	<u>576</u>	<u>576</u>	<u>576</u>	
Totals	<u>\$ 8,108</u>	<u>\$ 8,108</u>	<u>\$ 8,108</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Act 222 (Fiscal Year 2015-16 Carryover)
PCADV (Protective Services Contract No. 5240)
Budgeted, Reported and Allowable Costs

Year Ended June 30, 2017

	<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>\$ 508</u>	<u>\$ 508</u>	<u>\$ 508</u>	
Totals	<u>\$ 508</u>	<u>\$ 508</u>	<u>\$ 508</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, 2017

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Allowable Costs</u>	<u>(Over)/ Under Budget</u>
Budget categories:				
Title XX:				
Personnel	\$ 59,417	\$ 59,417	\$ 59,417	
Act 222:				
Personnel	15,504	15,504	15,504	
Act 44:				
Personnel	268,127	268,127	268,127	
Operations	97,041	97,041	97,041	
Act 44 - MAP:				
Personnel	49,632	49,632	49,632	
Operations	10,368	10,368	10,368	
Civil Legal Representation:				
Personnel	170,816	170,816	170,816	
Operations	24,184	24,184	24,184	
FVPS:				
Personnel	31,126	31,126	31,126	
TANF - Relocation:				
Operations	28,447	28,447	28,447	
Title XX Carryover:				
Personnel	8,018	8,018	8,018	
FVPS Carryover:				
Personnel	1,664	1,664	1,664	
Act 44 Carryover:				
Personnel	52,997	52,997	52,997	
Operations	17,202	17,202	17,202	
CLR Carryover:				
Personnel	2,137	2,137	2,137	
Operations	2,178	2,178	2,178	
Act 44 - MAP Carryover:				
Personnel	7,532	7,532	7,532	
Operations	576	576	576	
Act 222 Carryover:				
Personnel	508	508	508	
	<u>508</u>	<u>508</u>	<u>508</u>	
Totals	<u>\$ 847,474</u>	<u>\$ 847,474</u>	<u>\$ 847,474</u>	<u>\$ -</u>

Funding Reconciliation:

Approved contract, received as of June 30, 2017	\$665,662
Approved contract, receivable at June 30, 2017	<u>181,812</u>
Total contract	<u>\$847,474</u>
Allowable costs	<u>847,474</u>
Due to PCADV	<u>\$ -</u>

Domestic Violence Service Center, Inc.

United Way of Wyoming Valley - Crisis Counseling
Detailed Budget and Reimbursable Costs

Year Ended June 30, 2017

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Reimbursable costs:			
Personnel:			
Salaries	<u>\$ 13,900</u>	<u>\$ 13,900</u>	
Benefits:			
Payroll taxes	<u>4,630</u>	<u>4,630</u>	
	<u>18,530</u>	<u>18,530</u>	
Operations:			
Telephone	<u>1,470</u>	<u>1,470</u>	
	<u>1,470</u>	<u>1,470</u>	
Total reimbursable costs	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

United Way of Wyoming Valley - Emergency Shelter
Detailed Budget and Reimbursable Costs

Year Ended June 30, 2017

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Reimbursable costs:			
Personnel:			
Salaries	<u>\$ 10,500</u>	<u>\$ 10,500</u>	
Benefits:			
Payroll taxes	<u>3,466</u>	<u>3,466</u>	
	<u>13,966</u>	<u>13,966</u>	
Operations:			
Maintenance	2,088	2,088	
Municipal services	400	400	
Rent	12,057	12,057	
Utilities	1,984	1,984	
Insurance	1,805	1,805	
Travel	<u>1,200</u>	<u>1,200</u>	
	<u>19,534</u>	<u>19,534</u>	
Total reimbursable costs	<u>\$ 33,500</u>	<u>\$ 33,500</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

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

Year Ended June 30, 2017

	<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, 2017

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From United Way of Greater Hazleton, Inc.	<u>\$ 3,030</u>	<u>\$ 3,030</u>	
Reimbursable costs:			
Office supplies	2,727	2,727	
Professional fees	<u>303</u>	<u>303</u>	
Total reimbursable costs	<u>3,030</u>	<u>3,030</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, 2017

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From Pennsylvania Commission on Crime and Delinquency	<u>\$ 338,026</u>	<u>\$ 338,026</u>	
Reimbursable costs:			
Personnel:			
Salaries:			
Children's advocates	12,000	12,000	
Outreach supervisor	6,000	6,000	
Program supervisor	10,000	10,000	
Float program coordinator	6,000	6,000	
Residential program coordinator	20,000	20,000	
Counselors/advocates	<u>135,830</u>	<u>135,830</u>	
	<u>189,830</u>	<u>189,830</u>	
Fringe benefits:			
Disability insurance	2,049	2,049	
Health insurance	31,383	31,383	
Life insurance	492	492	
Retirement	8,553	8,553	
Medicare	2,767	2,767	
FICA	11,833	11,833	
Unemployment compensation	4,265	4,265	
Workers' compensation	<u>5,783</u>	<u>5,783</u>	
	<u>67,125</u>	<u>67,125</u>	
	<u>256,955</u>	<u>256,955</u>	
Operations:			
Housekeeping supplies	1,750	1,750	
Office supplies	6,936	6,936	
Audit	4,630	4,630	
Maintenance	10,000	10,000	
Rent	36,510	36,510	
Utilities	9,500	9,500	
Equipment rental	1,375	1,375	
Insurance	3,870	3,870	
Telephone	3,500	3,500	
Travel	<u>3,000</u>	<u>3,000</u>	
	<u>81,071</u>	<u>81,071</u>	
Total reimbursable costs	<u>338,026</u>	<u>338,026</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, 2017

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From Pennsylvania Commission on Crime and Delinquency	\$ 79,024	\$ 79,024	
Reimbursable costs:			
Personnel:			
Salaries:			
Volunteer coordinator	13,000	13,000	
Counselors/advocates	<u>33,692</u>	<u>33,692</u>	
	<u>46,692</u>	<u>46,692</u>	
Fringe benefits:			
Health insurance	8,372	8,372	
Retirement	1,359	1,359	
Medicare	678	678	
FICA	2,895	2,895	
Unemployment compensation	889	889	
Workers' compensation	<u>1,415</u>	<u>1,415</u>	
	<u>15,608</u>	<u>15,608</u>	
	<u>62,300</u>	<u>62,300</u>	
Operations:			
Office supplies	5,074	5,074	
Audit	1,000	1,000	
Rent	4,620	4,620	
Equipment rental	580	580	
Telephone	2,950	2,950	
Travel	<u>2,500</u>	<u>2,500</u>	
	<u>16,724</u>	<u>16,724</u>	
Total reimbursable costs	<u>79,024</u>	<u>79,024</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 Legal Services for LEP and Mental Health Services
 Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2017

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From Pennsylvania Commission on Crime and Delinquency	<u>\$ 7,693</u>	<u>\$ 7,693</u>	
Reimbursable costs:			
Operations:			
Audit	1,112	1,112	
Advertising	<u>6,581</u>	<u>6,581</u>	
	<u>7,693</u>	<u>7,693</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, 2017

	<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:			
Residential program coordinator	3,050	3,050	
Volunteer coordinator	2,450	2,450	
Counselors/advocates	<u>5,250</u>	<u>5,250</u>	
	<u>10,750</u>	<u>10,750</u>	
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. 2016-VA-07 26313-2
 Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2017

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From Pennsylvania Commission on Crime and Delinquency	<u>\$ 9,512</u>	<u>\$ 9,512</u>	
Reimbursable costs:			
Personnel:			
Salaries:			
Residential program coordinator	1,551	1,551	
Volunteer coordinator	2,000	2,000	
Counselors/advocates	<u>4,461</u>	<u>4,461</u>	
	<u>8,012</u>	<u>8,012</u>	
Fringe benefits:			
Health insurance	<u>1,500</u>	<u>1,500</u>	
Total reimbursable costs	<u>9,512</u>	<u>9,512</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, 2017

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From HUD - See Yourself Succeed	\$ 32,913	\$ 32,913	
Reimbursable costs:			
Personnel:			
Salaries:			
Children's advocates	875	875	
Counselors/advocates	18,446	18,446	
	<u>19,321</u>	<u>19,321</u>	
Benefits:			
Disability insurance	408	408	
Health insurance	4,815	4,815	
Retirement	1,016	1,016	
Medicare	265	265	
FICA	1,280	1,280	
Unemployment compensation	70	70	
Workers' compensation	372	372	
	<u>8,226</u>	<u>8,226</u>	
	<u>27,547</u>	<u>27,547</u>	
Operations:			
Audit	1,712	1,712	
Professional fees	1,712	1,712	
Program expenses	1,666	1,666	
Travel	276	276	
	<u>5,366</u>	<u>5,366</u>	
Total reimbursable costs	<u>32,913</u>	<u>32,913</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. PA0126L3T031609

Detailed Budget, Actual Contract Revenue and Reimbursable Costs

Year Ended June 30, 2017

	<u>Amount Budgeted</u>	<u>Amount Expended</u>	<u>(Over)/ Under Budget</u>
Contract revenue:			
From HUD - See Yourself Succeed	<u>\$ 17,817</u>	<u>\$ 17,817</u>	
Reimbursable costs:			
Personnel:			
Salaries:			
Children's advocates	625	625	
Counselors/advocates	<u>13,248</u>	<u>13,248</u>	
	<u>13,873</u>	<u>13,873</u>	
Fringe benefits:			
Disability insurance	132	132	
Health insurance	571	571	
Retirement	696	696	
Medicare	202	202	
FICA	863	863	
Unemployment compensation	275	275	
Workers' compensation	<u>462</u>	<u>462</u>	
	<u>3,201</u>	<u>3,201</u>	
	<u>17,074</u>	<u>17,074</u>	
Operations:			
Program expenses	652	652	
Travel	<u>91</u>	<u>91</u>	
	<u>743</u>	<u>743</u>	
Total reimbursable costs	<u>17,817</u>	<u>17,817</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, 2017

	<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	\$ 49,587	\$ 49,587	
Reimbursable costs:			
Personnel:			
Salaries:			
Child advocates	4,952	4,952	
Float program coordinator	7,630	7,630	
Counselors/advocates	<u>13,073</u>	<u>13,073</u>	
	<u>25,655</u>	<u>25,655</u>	
Fringe benefits:			
Disability insurance	249	249	
Health insurance	1,545	1,545	
Life insurance	54	54	
Retirement	1,086	1,086	
Medicare	390	390	
FICA	1,676	1,676	
Unemployment compensation	615	615	
Workers' compensation	<u>863</u>	<u>863</u>	
	<u>6,478</u>	<u>6,478</u>	
	<u>32,133</u>	<u>32,133</u>	
Operations:			
Housekeeping supplies	346	346	
Office supplies	350	350	
Program supplies	60	60	
Subgrantees	2,325	2,325	
Rent	6,600	6,600	
OVW program	4,884	4,884	
Postage	175	175	
Printing	376	376	
Travel	<u>2,338</u>	<u>2,338</u>	
	<u>17,454</u>	<u>17,454</u>	
Total reimbursable costs	<u>49,587</u>	<u>49,587</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, 2017

Revenues:	
Luzerne County:	
Office of Human Services	\$ 162,500
Community Development Block Grant	7,329
Emergency Solutions Grant Program	17,938
Department of Community and Economic Development	3,400
City of Wilkes-Barre, Community Development Block Grant	15,219
Office on Violence Against Women	23,232
United Way of Wyoming Valley	20,000
Rental income	<u>6,355</u>
Total revenues	<u>\$ 255,973</u>
Expenses:	
Personnel	\$ 117,211
Operating	132,407
Clients	<u>6,355</u>
Total expenses	<u>\$ 255,973</u>
Funding reconciliation:	
Total revenues	\$ 255,973
Total expenses	<u>255,973</u>
Revenues in excess of expenses	<u>\$ -</u>

Domestic Violence Service Center, Inc.

DVSC Bridge Housing Program
Detailed Reimbursable Costs

Year Ended June 30, 2017

	Luzerne County Office of Human Services	Luzerne County Community Development Block Grant	Luzerne County Emergency Solutions Grant Program	Luzerne County Department of Community and Economic Development	City of Wilkes-Barre Community Development Block Grant	Office on Violence Against Women	United Way of Wyoming Valley	Rent	Total
Reimbursable expenses:									
Personnel:									
Salaries	\$ 65,000	\$ 2,800				\$ 12,827	\$ 9,380		\$ 90,007
Benefits and taxes	20,707	638				3,239	2,820		27,204
Total personnel	85,707	3,438				16,066	12,000		117,211
Operating:									
Food	770								770
Housekeeping supplies	1,610								1,783
Office supplies	1,942					173			2,117
Program Supplies	2,167					30			2,197
Audit	3,233								3,233
Professional fees	16,675		\$ 600				\$ 1,000		18,275
Cable	400								400
Maintenance	3,741		3,763	\$ 400	\$ 1,400		2,000		11,304
Municipal services	2,166								2,166
Rent	21,217	3,891	7,316	3,000	9,819	6,600	2,000		53,843
Utilities	2,089		6,259		2,000		1,000		11,348
Advertising	750								750
Books/slides/films	251								251
Equipment maintenance	1,239								1,239
Equipment rental	1,000								1,000
Insurance	6,866				2,000		2,000		10,866
Miscellaneous	250								250
Postage	1,765								1,765
Printing	871					188			1,059
Telephone	2,714								2,714
Travel	5,077								5,077
Total operating	76,793	3,891	17,938	3,400	15,219	7,166	8,000		132,407
Clients:									
Housekeeping supplies								\$ 530	530
Program supplies								4,841	4,841
Cable								784	784
Maintenance								120	120
Food								278	278
Books/subs./reference								2	2
Total clients								6,355	6,355
Total reimbursable costs	\$ 162,500	\$ 7,329	\$ 17,938	\$ 3,400	\$ 15,219	\$ 23,232	\$ 20,000	\$ 6,355	\$ 255,973

Domestic Violence Service Center, Inc.

Luzerne County Office of Community Development -
 Community Development Block Grant Funds
 Contract No. PS-16-05-06 & PS-17-05-06
 Revenues, Expenses and Funding Reconciliation

Year Ended June 30, 2017

	<u>Total</u>	<u>Emergency Shelter</u>	<u>Bridge Housing</u>
Revenue:			
Luzerne County, Office of Community Development	<u>\$ 48,673</u>	<u>\$ 41,344</u>	<u>\$ 7,329</u>
Expenses:			
Personnel:			
Salaries	\$ 27,214	\$ 24,414	\$ 2,800
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	13,065	9,174	\$ 3,891
Insurance	<u>822</u>	<u>822</u>	
	<u>15,547</u>	<u>11,656</u>	<u>3,891</u>
Total expense	<u>\$ 48,673</u>	<u>\$ 41,344</u>	<u>\$ 7,329</u>
Funding reconciliation:			
Total revenue	\$ 48,673	\$ 41,344	\$ 7,329
Total expenses	<u>48,673</u>	<u>41,344</u>	<u>7,329</u>
Revenues in excess of expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

Luzerne County Office of Community Development -
Emergency Solutions Grant Program Contract No. PS-16-05-06 & PS-17-05-06
Revenue, Expenses and Funding Reconciliation

Year Ended June 30, 2017

	<u>Total</u>	<u>Bridge Housing</u>	<u>Emergency Shelter</u>
Revenue:			
Luzerne County, Office of Community Development	<u>\$ 31,567</u>	<u>\$ 17,938</u>	<u>\$ 13,629</u>
Expenses:			
Operations:			
Professional fees	\$ 1,131	\$ 600	\$ 531
Maintenance	3,763	3,763	
Rent	17,446	7,316	10,130
Utilities	<u>9,227</u>	<u>6,259</u>	<u>2,968</u>
Total expenses	<u>\$ 31,567</u>	<u>\$ 17,938</u>	<u>\$ 13,629</u>
Funding reconciliation:			
Total revenue	\$ 31,567	\$ 17,938	\$ 13,629
Total expenses	<u>31,567</u>	<u>17,938</u>	<u>13,629</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, 2017

	<u>Total</u>	<u>Emergency Shelter</u>	<u>Bridge Housing</u>
Revenue:			
Luzerne County, Office of Community Development	<u>\$ 6,800</u>	<u>\$ 3,400</u>	<u>\$ 3,400</u>
Expenses:			
Operations:			
Maintenance	\$ 800	\$ 400	\$ 400
Rent	<u>6,000</u>	<u>3,000</u>	<u>3,000</u>
Total expense	<u>\$ 6,800</u>	<u>\$ 3,400</u>	<u>\$ 3,400</u>
Funding reconciliation:			
Total revenue	\$ 6,800	\$ 3,400	\$ 3,400
Total expenses	<u>6,800</u>	<u>3,400</u>	<u>3,400</u>
Revenues in excess of expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Service Center, Inc.

City of Wilkes-Barre Office of Economic and Community Development
 Community Development Block Grant Contract No. BCD-16-5-1-NSA & BCD-17-5-1-NSA
 Revenue, Expenses and Funding Reconciliation

Year Ended June 30, 2017

	<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	3,400	\$ 1,400	2,000
Rent	14,285	9,819	4,466
Utilities	2,000	2,000	
Insurance	<u>4,000</u>	<u>2,000</u>	<u>2,000</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.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2017

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-16-05-06 & PS-17-05-06 PS-16-05-06 & PS-17-05-06		\$ 7,329 41,344 <u>48,673</u>
Supportive Housing Grant Program, See Yourself Succeed passed through Luzerne County Continuum of Care Process	14.235	PA0126L3T031508 & PA0126L3T031609		<u>50,730</u>
Emergency Solutions Grant passed through Luzerne County Office of Community Development	14.231	PS-16-05-06 & PS-17-05-06		31,567
Community Development Block Grant (Bridge Housing) passed through City of Wilkes-Barre	14.231	BCD-16-5-1-NSA & BCD-17-5-1-NSA		8,666
Community Development Block Grant (Emergency Shelter) passed through City of Wilkes-Barre	14.231	BCD-16-5-1-NSA & BCD-17-5-1-NSA		15,219
Department of Community and Economic Development Grant passed through Luzerne County	14.231	ESG-14-C000060163-2		6,800 <u>62,252</u>
Department subtotal				<u>161,655</u>

DOMESTIC VIOLENCE SERVICE CENTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

YEAR ENDED JUNE 30, 2017

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	*		67,435
Family Violence Prevention Services Grant passed through Pennsylvania Coalition Against Domestic Violence	93.671	*		32,790
TANF - Relocation passed through Pennsylvania Coalition Against Domestic Violence	93.558	*		28,447
Department Subtotal				128,672

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

YEAR ENDED JUNE 30, 2017

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	2015/2016-VF-05-26598		338,026
Crime Victim Assistance/Victims of Crime Act passed through Pennsylvania Commission on Crime and Delinquency passed through Carbon County	16.575	2015/2016-VF-05-26598		79,024
Crime Victim Assistance/Victims of Crime Act Legal Services for LEP and Mental Health Services passed through Pennsylvania Commission on Crime and Delinquency passed through Luzerne County	16.575	2016-VF-05 26808		7,693
				<u>424,743</u>
STOP Violence Against Women Act passed through Pennsylvania Commission on Crime and Delinquency	16.588	2015-VA-07 26313 & 2016-VA-07 26313-2		22,262
Office on Violence Against Women	16.736	2016-WH-AX-0016	\$ 2,325	<u>49,587</u>
Department Subtotal			2,325	<u>496,592</u>
Total Expenditures of Federal Awards			\$ 2,325	<u>\$ 786,919</u>

* 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, 2017

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, 2017. 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

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
Louis E. Marcin, CPA
Jason C. Williams, CPA

Donald M. Kronick, CPA
Joseph J. Kalada, CPA
Paul Berdy, 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, 2017, 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 18, 2017.

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 Berry & Co. PC

Kingston, Pennsylvania
October 18, 2017



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

Certified Public Accountants

Officers/Shareholders

William R. Lazor, CPA/PFS, CFE
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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, 2017. 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, 2017.

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.

Kronich Kalada Berdy & Co. PC

Kingston, Pennsylvania
October 18, 2017

**DOMESTIC VIOLENCE SERVICE CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified
 Internal control over financial reporting:
 Material weakness(es) identified? ___yes xno
 Significant deficiency(ies) identified ___yes xnone reported
 Noncompliance material to financial statements noted? ___yes xno

Federal Award

Internal control over major program:
 Material weakness(es) identified? ___yes xno
 Significant deficiency(ies) identified ___yes xnone 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 xno

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? xyes ___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, 2017

There are no prior audit findings required to be reported.