



DELAWARE COUNTY VICTIM ASSISTANCE CENTER
REPORT ON AUDIT OF FINANCIAL STATEMENTS
JUNE 30, 2023

DELAWARE COUNTY VICTIM ASSISTANCE CENTER

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INDEPENDENT AUDITOR'S REPORT

October 27, 2023

To the Board of Directors
Delaware County Victim Assistance Center
Media, Pennsylvania

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Delaware County Victim Assistance Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the

To the Board of Directors
Delaware County Victim Assistance Center

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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the Board of Directors
Delaware County Victim Assistance Center

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of budgeted, reported and allowable costs are presented for the purposes of additional analysis and are 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 Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and 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 schedules of budgeted, reported, and allowable costs and schedule of expenditures of federal awards are 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 27, 2023 on our consideration of Organization'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 solely 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 the effectiveness of the Organization's 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 the Organization's internal control over financial reporting and compliance.

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

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023**

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 323,554
Accounts receivable	215,116
Investments	<u>282,610</u>
Total Current Assets	<u>821,280</u>

NONCURRENT ASSETS:

Land, building, and equipment - net	<u>675,324</u>
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TOTAL ASSETS	<u><u>\$ 1,496,604</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 88,730
Accrued vacation	<u>103,807</u>
Total Current Liabilities	<u>192,537</u>

TOTAL LIABILITIES	<u>192,537</u>
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NET ASSETS:

Without donor restrictions:

Board-designated	100,000
Undesignated	<u>1,204,067</u>
TOTAL NET ASSETS	<u>1,304,067</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,496,604</u></u>
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The accompanying notes are an integral part of these financial statements.

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS

PUBLIC SUPPORT, REVENUE, AND GAINS (LOSSES):

Public support received directly:

Donations	\$ 15,450
Contributions	5,823
Fees and grants from governmental agencies	1,600,932
Special events, net of direct expenses of \$2,556	31,681
Total Public Support	<u>1,653,886</u>

Revenue and gains (losses):

Interest earnings	10,762
Unrealized gains (losses) on investments	937
Total Revenue and Gains (Losses)	<u>11,699</u>

TOTAL PUBLIC SUPPORT, REVENUE, AND GAINS (LOSSES)	<u>1,665,585</u>
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EXPENSES:

Program services - victim counseling and education	1,428,963
Support services - general and administrative	395,549
Support services - fundraising	5,808
TOTAL EXPENSES	<u>1,830,320</u>

CHANGE IN NET ASSETS	(164,735)
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NET ASSETS, BEGINNING OF YEAR	<u>1,468,802</u>
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NET ASSETS, END OF YEAR	<u>\$ 1,304,067</u>
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The accompanying notes are an integral part of these financial statements.

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services	Support Services		Total Expenses
	Victim Counseling and Education	General and Administrative	Fundraising	
Salaries	\$ 915,431	\$ 305,144	\$ 4,000	\$ 1,224,575
Employee benefits	164,287	41,123	1,240	206,650
Payroll taxes	75,251	18,837	568	94,656
Total Salaries and Related Expenses	<u>1,154,969</u>	<u>365,104</u>	<u>5,808</u>	<u>1,525,881</u>
Depreciation	46,700	5,189	-	51,889
Equipment repairs/maintenance	18,011	2,001	-	20,012
Insurance	15,655	1,740	-	17,395
Office supplies	22,424	2,492	-	24,916
Printing and postage	9,014	1,002	-	10,016
Professional fees	62,765	6,974	-	69,739
Service fees	10,156	1,128	-	11,284
Miscellaneous	1,321	147	-	1,468
Technology	49,968	5,552	-	55,520
Telephone	12,965	1,441	-	14,406
Training	8,282	920	-	9,202
Travel	7,975	886	-	8,861
Utilities	8,758	973	-	9,731
TOTAL EXPENSES	<u><u>\$ 1,428,963</u></u>	<u><u>\$ 395,549</u></u>	<u><u>\$ 5,808</u></u>	<u><u>\$ 1,830,320</u></u>

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

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ (164,735)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	51,889
Unrealized (gains) losses on investments	(937)
Changes in assets and liabilities:	
(Increase) Decrease in accounts receivable	69,995
Increase (Decrease) in accounts payable	47,309
Increase (Decrease) in accrued vacation	61,323
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>64,844</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of land, building, and equipment	(32,524)
Purchase of investments	(8,001)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(40,525)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	24,319
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>299,235</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 323,554</u>
SUPPLEMENTAL INFORMATION:	
Interest paid	<u>\$ -</u>
Taxes paid	<u>\$ -</u>

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

DELAWARE COUNTY VICTIM ASSISTANCE CENTER

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Line of Activity

The Delaware County Victim Assistance Center (“the Organization”) provides comprehensive direct services to any victim of rape, other sexual assault and other serious crimes, and to significant persons in the victim's life. In addition, the Organization provides education programs to schools and community groups, as well as training for allied professionals, such as police, emergency responders, and medical personnel, both to increase community awareness of the impact of crime on victims and to develop prevention strategies.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis.

Financial Statement Presentation

In accordance with the section of the Financial Accounting Standards Board Accounting Standards Codification (“FASB ASC”) regarding financial statements of not-for-profit organizations, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. In addition, the Organization is required to present a statement of cash flows.

Recognition of Donor Restrictions

All donor-restricted support is reported as an increase in net assets with or without donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Donor restricted revenues whose restrictions are met within the year received are considered without donor restrictions for financial reporting purposes.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable are stated at net realizable value. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms.

Management's estimate of the allowance for uncollectible accounts receivable is based on the likelihood of collectability of individual receivables. All balances were considered collectible at June 30, 2023.

DELAWARE COUNTY VICTIM ASSISTANCE CENTER

NOTES TO FINANCIAL STATEMENTS

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

Land, Building, and Equipment

Land, building, and equipment are stated at cost if purchased by the Organization. Donated facilities and materials are capitalized at their fair value on the date of gift. The Organization follows the practice of capitalizing all expenditures for property and equipment in excess of \$1,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Investments

Investments are carried at fair value as determined by quoted market prices. In the case of donated securities, they are reported at the fair value of such securities on the date of donation. Realized gains and losses are computed on the average cost method. Unrealized and realized gains or losses are reflected on the statement of activities.

Financial assets valued using Level 1 inputs are based on unadjusted quoted market prices within active markets. Financial assets valued using Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets. Fair values for assets in Level 3 are calculated using assumptions about discounted cash flow and other present value techniques. All of the Organization's investments as of June 30, 2023 use were valued using Level 1 inputs.

Compensated Absences

In accordance with the provisions of the FASB ASC regarding compensated absences, the Organization has recorded a vacation accrual in the financial statements in the amount of \$103,807 as of June 30, 2023.

Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and the supporting services benefited. Salaries and related costs are allocated based on employee records of work on specific projects and administrative functions. Depreciation, utilities, and related costs are allocated by the square footage of the Organization's facilities used for programmatic purposes versus those used for administrative facilities. Other expenses are charged based on the specific purpose of the expense.

Income Taxes

The Organization is exempt from federal income tax under Internal Revenue Code Section 501(c)(3). However, income from certain activities not directly related to the Organization's tax-exempt purpose may be subject to taxation as unrelated business income.

DELAWARE COUNTY VICTIM ASSISTANCE CENTER

NOTES TO FINANCIAL STATEMENTS

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

The FASB ASC prescribes rules for the recognition, measurement, classification, and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the Organization's tax returns. Management has determined that the Organization does not have any uncertain tax positions or associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax returns will not be challenged by the taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenge.

Use of Estimates in the Preparation of Financial Statements

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

NOTE 2 LAND, BUILDING, AND EQUIPMENT

Land, building, and equipment, net of depreciation are classified as follows:

Land	\$ 86,500
Building	944,962
Building improvements	446,207
Furniture and fixtures	6,964
Equipment	142,968
Computer software	1,056
	<u>1,628,657</u>
Less: accumulated depreciation	<u>(953,333)</u>
Land, building, and equipment, net of depreciation	<u>\$ 675,324</u>

Depreciation is provided for building, building improvements, furniture and fixtures, equipment, and computer software over the estimated useful lives (five to ten years for all categories except the building) of the assets using the straight-line method. The building is being depreciated over 33 years starting July 1, 1995. Total depreciation expense for the year ended June 30, 2023 amounted to \$51,889.

DELAWARE COUNTY VICTIM ASSISTANCE CENTER

NOTES TO FINANCIAL STATEMENTS

NOTE 3 INVESTMENTS

The Organization's investments of \$282,6110 consist of exchange traded funds which are actively traded on public markets.

NOTE 4 DONATED SERVICES

A substantial number of volunteers donated significant amounts of their time in the Organization's 24-hour hotline service. These volunteers were on call 16 hours per day Monday through Friday, and 24 hours per day on Saturday and Sunday. Active volunteer hours amounted to 2,000 for the year ended June 30, 2023. The hours are valued at an estimated counseling rate of \$31.80 per hour for a total agency contribution (including related payroll taxes) of \$63,600. The donated hours referred to above have not been reflected in the financial statements, as they do not meet the criteria for inclusion as defined by the FASB ASC.

NOTE 5 RETIREMENT PLAN

The Organization sponsors a 401(k) plan to which the Organization may make contributions for eligible employees. The Organization made contributions to the plan totaling \$24,695 for the year ended June 30, 2023.

NOTE 6 CONCENTRATION OF CREDIT RISK

The Organization maintains its cash in a bank deposit account which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such account. At June 30, 2023, the carrying amount of the Organization's deposits was \$323,554, and the bank balance was \$337,236. Of this amount, \$250,000 was covered by Federal Deposit Insurance Commission ("FDIC") insurance, and \$87,236 was uninsured and, therefore, subject to custodial credit risk.

NOTE 7 CONCENTRATION OF REVENUES

The Organization relies on receiving grants from governmental entities to cover the cost of operations. During the year ended June 30, 2023, the Organization received 49 percent of its revenues from federal and state grants passed through the Pennsylvania Coalition Against Rape ("PCAR"), and 45 percent of its revenues from federal and state grants passed through the Pennsylvania Commission on Crime and Delinquency. Changes in the availability of pass-through funding from these sources could have a significant effect on the Organization's future activities.

DELAWARE COUNTY VICTIM ASSISTANCE CENTER

NOTES TO FINANCIAL STATEMENTS

NOTE 8 GRANT COMPLIANCE

All PCAR match requirements were met during the year. All expenses during the year ended June 30, 2023 (totaling \$1,830,320) were related to the Organization's sexual assault and related program and its support services. All interest earnings were spent on sexual assault contract related expenditures. Federal financial assistance expended by the Organization exceeded \$750,000. The Organization's cost allocation plan is in compliance with applicable regulations.

NOTE 9 LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Organization's financial assets as of June 30, 2023, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date.

Financial assets, at year-end	\$ 821,280
Less those unavailable for general expenditures within one year:	
Board-designated net assets	<u>100,000</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 721,280</u>

The Organization's financial assets consist of cash and cash equivalents, investments, and accounts receivable.

The Organization has a goal to maintain highly liquid financial assets on hand to meet 60 days of normal operating expenses excluding depreciation.

NOTE 10 BOARD-DESIGNATED NET ASSETS

Board-designated net assets consist of net assets set aside to support the future needs of the Organization.

NOTE 11 SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through October 27, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
GENERAL FUND ACT 44
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	7/1/2022 - 6/30/2023 Reported Costs	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 353,976	\$ 353,976	\$ 353,976	\$ -	\$ -
Fringe benefits	140,268	140,268	140,268	-	-
	<u>494,244</u>	<u>494,244</u>	<u>494,244</u>	<u>-</u>	<u>-</u>
Operations:					
Consultant fees	17,792	2,168	2,168	(15,624)	-
Audit fees	10,000	11,000	11,000	1,000	-
Office supplies	6,000	6,000	6,000	-	-
Printing and duplicating	4,200	4,620	4,620	420	-
Telephone	10,000	10,000	10,000	-	-
Postage	494	422	422	(72)	-
Rent and maintenance of space	6,200	6,200	6,200	-	-
Utilities	9,600	9,600	9,600	-	-
Rent and maintenance of equipment	6,750	6,750	6,750	-	-
Travel	6,200	6,200	6,200	-	-
Public relations/advertising	5,400	5,400	5,400	-	-
Dues/memberships/subscriptions	3,000	2,022	2,022	(978)	-
Insurance	15,200	15,200	15,200	-	-
Staff development	3,600	3,600	3,600	-	-
	<u>104,436</u>	<u>89,182</u>	<u>89,182</u>	<u>(15,254)</u>	<u>-</u>
 TOTALS	 <u>\$ 598,680</u>	 <u>\$ 583,426</u>	 <u>\$ 583,426</u>	 <u>\$ (15,254)</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
SOCIAL SERVICES BLOCK GRANT - TITLE XX
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 7/1/2022 - 6/30/2023	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	\$ -
Fringe benefits	14,698	14,698	14,698	-	-
	<u>42,698</u>	<u>42,698</u>	<u>42,698</u>	<u>-</u>	<u>-</u>
Operations:					
Office supplies	2,703	2,703	2,703	-	-
Telephone	1,400	1,400	1,400	-	-
Utilities	1,700	1,700	1,700	-	-
	<u>5,803</u>	<u>5,803</u>	<u>5,803</u>	<u>-</u>	<u>-</u>
 TOTALS	 <u>\$ 48,501</u>	 <u>\$ 48,501</u>	 <u>\$ 48,501</u>	 <u>\$ -</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
CONTRACT PERIOD AUGUST 1, 2022 - JULY 31, 2023
SEXUAL ASSAULT SERVICES PROGRAM (SASP)
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 8/1/2022 - 6/30/2023	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 23,350	\$ 21,404	\$ 21,404	\$ (1,946)	\$ -
Fringe benefits	9,273	8,500	8,500	(773)	-
	<u>32,623</u>	<u>29,904</u>	<u>29,904</u>	<u>(2,719)</u>	<u>-</u>
Operations:					
Consultant fees	5,371	-	-	(5,371)	-
Rent and maintenance of equipment	2,685	2,461	2,461	(224)	-
Staff development	2,686	1,689	1,689	(997)	-
	<u>10,742</u>	<u>4,150</u>	<u>4,150</u>	<u>(6,592)</u>	<u>-</u>
TOTALS	<u>\$ 43,365</u>	<u>\$ 34,054</u>	<u>\$ 34,054</u>	<u>\$ (9,311)</u>	<u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
CONTRACT PERIOD AUGUST 1, 2021 - JULY 31, 2022
SEXUAL ASSAULT SERVICES PROGRAM (SASP)
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 8/1/2021 - 6/30/2022	Expenditures Grant Period 7/1/2022 - 7/31/2022	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 23,350	\$ 21,404	\$ 1,946	\$ 23,350	\$ -	\$ -
Fringe benefits	9,273	8,500	773	9,273	-	-
	<u>32,623</u>	<u>29,904</u>	<u>2,719</u>	<u>32,623</u>	<u>-</u>	<u>-</u>
 TOTALS	 <u>\$ 32,623</u>	 <u>\$ 29,904</u>	 <u>\$ 2,719</u>	 <u>\$ 32,623</u>	 <u>\$ -</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
CONTRACT PERIOD OCTOBER 1, 2021 - SEPTEMBER 30, 2022
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2021 - 6/30/2022	Expenditures Grant Period 7/1/2022 - 9/30/2022	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 9,250	\$ 6,938	\$ 2,312	\$ 9,250	\$ -	\$ -
Fringe benefits	1,723	1,292	431	1,723	-	-
	<u>10,973</u>	<u>8,230</u>	<u>2,743</u>	<u>10,973</u>	<u>-</u>	<u>-</u>
 TOTALS	 <u>\$ 10,973</u>	 <u>\$ 8,230</u>	 <u>\$ 2,743</u>	 <u>\$ 10,973</u>	 <u>\$ -</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
CONTRACT PERIOD OCTOBER 1, 2022 - SEPTEMBER 30, 2023
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT (PHHSBG)
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 10/1/2022 - 6/30/2023	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 9,250	\$ 6,938	\$ 6,938	\$ (2,312)	\$ -
Fringe benefits	1,723	1,292	1,292	(431)	-
	<u>10,973</u>	<u>8,230</u>	<u>8,230</u>	<u>(2,743)</u>	<u>-</u>
 TOTALS	 <u>\$ 10,973</u>	 <u>\$ 8,230</u>	 <u>\$ 8,230</u>	 <u>\$ (2,743)</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
CONTRACT PERIOD FEBUARY 1, 2022 - JANUARY 31, 2023
RAPE PREVENTION AND EDUCATION
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2022 - 6/30/2022	Expenditures Grant Period 7/1/2022 - 1/31/2023	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 46,089	\$ 19,204	\$ 26,885	\$ 46,089	\$ -	\$ -
	<u>46,089</u>	<u>19,204</u>	<u>26,885</u>	<u>46,089</u>	<u>-</u>	<u>-</u>
Operations:						
Consultants	225	94	131	225	-	-
Supplies	600	250	185	435	(165)	-
Telephone	1,725	719	1,006	1,725	-	-
Travel	546	228	319	546	-	-
Utilities	133	55	78	133	-	-
	<u>3,229</u>	<u>1,345</u>	<u>1,719</u>	<u>3,064</u>	<u>(165)</u>	<u>-</u>
TOTALS	<u>\$ 49,318</u>	<u>\$ 20,549</u>	<u>\$ 28,604</u>	<u>\$ 49,153</u>	<u>\$ (165)</u>	<u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
CONTRACT PERIOD JULY 1, 2022 - JANUARY 31, 2023
RAPE PREVENTION AND EDUCATION
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 7/1/2022 1/31/2023	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Operations:					
Consultants	\$ 375	\$ 375	\$ 375	\$ -	\$ -
Insurance	3,460	3,460	3,460	-	-
Rent/maintenance of space	280	280	280	-	-
Supplies	808	808	808	-	-
Telephone	200	200	200	-	-
Travel	220	220	220	-	-
Utilities	157	157	157	-	-
	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>-</u>
TOTALS	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ -</u>	<u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
 SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
 PENNSYLVANIA COALITION AGAINST RAPE
 CONTRACT PERIOD FEBRUARY 1, 2023 - JANUARY 31, 2024
 RAPE PREVENTION AND EDUCATION
 FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 2/1/2023 6/30/2023	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 45,654	\$ 19,023	\$ 19,023	\$ (26,631)	\$ -
	<u>45,654</u>	<u>19,023</u>	<u>19,023</u>	<u>(26,631)</u>	<u>-</u>
 TOTALS	 <u>\$ 45,654</u>	 <u>\$ 19,023</u>	 <u>\$ 19,023</u>	 <u>\$ (26,631)</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
CONTRACT PERIOD AUGUST 1, 2021 - JULY 31, 2022
RAPE SURVIVOR CHILD CUSTODY ACT (RSCCA)
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 8/1/2021 - 6/30/2022	Expenditures Grant Period 7/1/2022 7/31/2022	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
Personnel:						
Salaries	\$ 18,137	\$ 2,543	\$ 7,899	\$ 10,442	\$ (7,695)	\$ -
Fringe benefits	6,169	-	-	-	(6,169)	-
	<u>24,306</u>	<u>2,543</u>	<u>7,899</u>	<u>10,442</u>	<u>(13,864)</u>	<u>-</u>
Operations:						
Travel	637	-	-	-	(637)	-
Other	1,396	-	-	-	(1,396)	-
	<u>2,033</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,033)</u>	<u>-</u>
TOTALS	<u>\$ 26,339</u>	<u>\$ 2,543</u>	<u>\$ 7,899</u>	<u>\$ 10,442</u>	<u>\$ (15,897)</u>	<u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
CONTRACT PERIOD AUGUST 1, 2022 - JULY 31, 2023
RAPE SURVIVOR CHILD CUSTODY ACT (RSCCA)
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 8/1/2022 6/30/2023	Allowable Costs		
			Total	Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 18,137	\$ 15,933	\$ 15,933	\$ (2,204)	\$ -
Fringe benefits	6,169	-	-	(6,169)	-
	<u>24,306</u>	<u>15,933</u>	<u>15,933</u>	<u>(8,373)</u>	<u>-</u>
Operations:					
Travel	637	-	-	(637)	-
Other	1,396	-	-	(1,396)	-
	<u>2,033</u>	<u>-</u>	<u>-</u>	<u>(2,033)</u>	<u>-</u>
TOTALS	<u>\$ 26,339</u>	<u>\$ 15,933</u>	<u>\$ 15,933</u>	<u>\$ (10,406)</u>	<u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
CONTRACT PERIOD MAY 1, 2022 - SEPTEMBER 30, 2025
FAMILY VIOLENCE PREVENTION & SERVICES ACT (FVPSA)
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	(Unaudited) Approved Budget	Expenditures Grant Period 5/1/2022 - 6/30/2022	Expenditures Grant Period 7/1/2022 - 6/30/2023	Allowable Costs		
				Total	Over (Under) Budget	Questioned Costs
Operations:						
Office Supplies	97,147	7,156	23,251	30,407	(66,740)	-
Software	22,782	-	-	-	(22,782)	-
Temporary Housing/Lodging/Shelter for Clients	74,000	-	6,461	6,461	(67,539)	-
Client Transportation	3,000	-	-	-	(3,000)	-
Staff Childcare	100,000	-	14,219	14,219	(85,781)	-
	<u>296,929</u>	<u>7,156</u>	<u>43,931</u>	<u>51,087</u>	<u>(245,842)</u>	<u>-</u>
 TOTALS	 <u>\$ 296,929</u>	 <u>\$ 7,156</u>	 <u>\$ 43,931</u>	 <u>\$ 51,087</u>	 <u>\$ (245,842)</u>	 <u>\$ -</u>

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF BUDGETED, REPORTED, AND ALLOWABLE COSTS
PENNSYLVANIA COALITION AGAINST RAPE
TOTAL ALL GRANTS
FOR THE YEAR ENDED JUNE 30, 2023**

BUDGET CATEGORIES	Approved Budget	Expenditures Grant Period 7/1/2022 - 6/30/2023	Total	Allowable Costs Over (Under) Budget	Questioned Costs
Personnel:					
Salaries	\$ 575,193	\$ 484,316	\$ 484,316	\$ (90,877)	\$ -
Fringe benefits	189,296	165,962	165,962	(23,334)	-
	<u>764,489</u>	<u>650,278</u>	<u>650,278</u>	<u>(114,211)</u>	<u>-</u>
Operations:					
Audit fees	10,000	11,000	11,000	1,000	-
Consultant fees	26,466	5,377	5,377	(21,089)	-
Dues/Member	3,000	2,022	2,022	(978)	-
Insurance	19,260	18,660	18,660	(600)	-
Office Supplies	103,955	30,244	30,244	(73,711)	-
Postage	494	422	422	(72)	-
Public relations/ad	5,400	5,400	5,400	-	-
Printing/duplicating	4,200	4,620	4,620	420	-
Rent/maint of equipment	10,835	10,611	10,611	(224)	-
Rent/maint of space	6,480	6,480	6,480	-	-
Staff development	7,986	6,989	6,989	(997)	-
Telephone	11,925	11,206	11,206	(719)	-
Travel	8,240	6,739	6,739	(1,502)	-
Utilities	9,890	9,835	9,835	(55)	-
Software	22,782	-	-	(22,782)	-
Temporary Housing/Lodging/Shelter for Clients	74,000	6,461	6,461	(67,539)	-
Client Transportation	3,000	-	-	(3,000)	-
Staff Childcare	100,000	14,219	14,219	(85,781)	-
Other	2,792	-	-	(2,792)	-
	<u>430,705</u>	<u>150,285</u>	<u>150,285</u>	<u>(280,420)</u>	<u>-</u>
TOTALS	<u><u>\$ 1,195,194</u></u>	<u><u>\$ 800,563</u></u>	<u><u>\$ 800,563</u></u>	<u><u>\$ (394,631)</u></u>	<u><u>\$ -</u></u>

Funding Reconciliation

Approved contract earned and received as of June 30, 2023

\$ 761,415

Allowable costs

800,563

Due to (from) PCAR

\$ (39,148)

OTHER REPORT



INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

October 27, 2023

To the Board of Directors
Delaware County Victim Assistance Center
Media, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Delaware County Victim Assistance Center ("the Organization"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2023, 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 27, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting ("internal control") as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

To the Board of Directors
Delaware County Victim Assistance Center

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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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



INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

October 27, 2023

To the Board of Directors
Delaware County Victim Assistance Center
Media, Pennsylvania

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the Delaware County Victim Assistance Center ("the Organization") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2023. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence

To the Board of Directors
Delaware County Victim Assistance Center

we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

To the Board of Directors
Delaware County Victim Assistance Center

Report on 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 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

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

**DELAWARE COUNTY VICTIM ASSISTANCE CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

FEDERAL GRANTOR/PROJECT TITLE	SOURCE CODE	PASS-THROUGH GRANT NUMBER	FEDERAL ALN	GRANT PERIOD BEGINNING / ENDING DATES	EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS
<u>U.S. Department of Health and Human Services</u>						
<u>Passed Through Pennsylvania Coalition Against Rape</u>						
Social Services Block Grant	I	N/A	93.667	07/01/22 - 06/30/23	\$ 48,501	\$ -
Family Violence Prevention and Services Act	I	N/A	93.592	05/01/22 - 09/30/25	43,931	-
Preventative Health and Health Services Block Grant	I	N/A	93.991	10/01/21 - 09/30/22	2,743	-
Preventative Health and Health Services Block Grant	I	N/A	93.991	10/01/22 - 09/30/23	8,230	-
Total ALN # 93.991					<u>10,973</u>	<u>-</u>
Rape Prevention and Education	I	N/A	93.136	02/01/22 - 01/31/23	28,604	-
Rape Prevention and Education	I	N/A	93.136	02/01/23 - 01/31/24	19,023	-
Rape Prevention and Education - Carryover	I	N/A	93.136	07/01/22 - 01/31/23	5,500	-
Total ALN # 93.136					<u>53,127</u>	<u>-</u>
Total Passed Through Pennsylvania Coalition Against Rape					<u>156,532</u>	<u>-</u>
Total U.S. Department of Health and Human Services					<u>156,532</u>	<u>-</u>
 <u>U.S. Department of Justice</u>						
<u>Passed through Pennsylvania Commission on Crime and Delinquency</u>						
VOCA Victim Assistance Formula	I	28928	16.575	10/01/20 - 09/30/23	97,493	-
VOCA Victim Assistance Formula	I	33185	16.575	10/01/20 - 09/30/23	538,141	-
VOCA Victim Assistance Formula	I	33208	16.575	10/01/20 - 09/30/23	39,789	-
Total Passed Through Pennsylvania Commission on Crime and Delinquency					<u>675,423</u>	<u>-</u>
 <u>Passed Through Pennsylvania Coalition Against Rape</u>						
Rape Survivor Child Custody Act	I	N/A	16.017	08/01/21 - 07/31/22	7,899	-
Rape Survivor Child Custody Act	I	N/A	16.017	08/01/22 - 07/31/23	15,933	-
Sexual Assault Services Program	I	N/A	16.017	08/01/21 - 07/31/22	2,719	-
Sexual Assault Services Program	I	N/A	16.017	08/01/22 - 07/31/23	34,054	-
Total Passed Through Pennsylvania Coalition Against Rape					<u>60,605</u>	<u>-</u>
Total U.S. Department of Justice					<u>736,028</u>	<u>-</u>
Total					<u>\$ 892,560</u>	<u>\$ -</u>

Source Code:

I - Indirect

DELAWARE COUNTY VICTIM ASSISTANCE CENTER

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A BASIS OF ACCOUNTING

All expenditures included in the schedule of expenditures of federal awards are presented on the basis that expenditures are reported to the respective federal grantor agencies. Accordingly, expenditures are recorded when the federal obligation is determined.

NOTE B FEDERAL EXPENDITURES

The schedule of expenditures of federal awards reflects federal expenditures for all individual grants which were active during the fiscal year.

NOTE C INDIRECT COST RATES

The Organization did not use the federal de minimis indirect cost rate of 10 percent on their federal grants for the year ended June 30, 2023.

DELAWARE COUNTY VICTIM ASSISTANCE CENTER

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

PART A - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major program:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Type of auditor's report issued on compliance for major program [*unmodified, qualified, adverse, or disclaimer*]:

Unmodified

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

Yes No

Identification of major program:

Assistance Listing Number
16.575

Name of Federal Program or Cluster
VOCA Victim Assistance Formula

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

DELAWARE COUNTY VICTIM ASSISTANCE CENTER
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

PART B - FINDINGS RELATED TO FINANCIAL STATEMENTS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.

PART C - FINDINGS RELATED TO FEDERAL AWARDS

STATUS OF PRIOR YEAR FINDINGS

None.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None.