



## Single Audit Report

December 31, 2023

|   | <b>Page</b> |
|---|-------------|
| Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>   | 1 and 2     |
| Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal and City of Philadelphia Awards Required by the Uniform Guidance and the City of Philadelphia Subrecipient Audit Guide | 3 to 5      |
| Schedule of Expenditures of Federal Awards  | 6 to 9      |
| Notes to Schedule of Expenditures of Federal Awards   | 10          |
| Schedule of Findings and Questioned Costs   | 11 and 12   |
| Summary Schedule of Prior Audit Findings  | 13          |
| Schedule of Expenditures of Federal, State, and City Awards for the City of Philadelphia  | 14 to 16    |
| Notes to Schedule of Expenditures of Federal, State, and City Awards for the City of Philadelphia   | 17          |

**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***

**Independent Auditor's Report**

To the Board of Directors  
Valley Youth House Committee, Inc.  
Bethlehem, Pennsylvania

We have audited, in accordance with 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 Valley Youth House Committee, Inc., which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses - by natural classification, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 23, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Valley Youth House Committee, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Valley Youth House Committee, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Valley Youth House Committee, Inc.'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.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Valley Youth House Committee, Inc.'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 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.

RKL LLP

April 23, 2024  
Allentown, Pennsylvania

**Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal and City of Philadelphia Awards Required by the Uniform Guidance and the City of Philadelphia Subrecipient Audit Guide**

**Independent Auditor's Report**

To the Board of Directors  
Valley Youth House Committee, Inc.  
Bethlehem, Pennsylvania

**Report on Compliance for Each Major Federal and City of Philadelphia Program**

**Opinion on Each Major Federal and City of Philadelphia Program**

We have audited Valley Youth House Committee, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *City of Philadelphia Subrecipient Audit Guide* (the Guide) that could have a direct and material effect on each of Valley Youth House Committee, Inc.'s major federal and City of Philadelphia programs for the year ended December 31, 2023. Valley Youth House Committee, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Valley Youth House Committee, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and City of Philadelphia programs for the year ended December 31, 2023.

**Basis for Opinion on Each Major Federal and City of Philadelphia 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*); 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); and the Guide. 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 Valley Youth House Committee, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal and City of Philadelphia program. Our audit does not provide a legal determination of Valley Youth House Committee, Inc.'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 Valley Youth House Committee, Inc.'s federal and City of Philadelphia 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 Valley Youth House Committee, Inc.'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*, the Uniform Guidance, and the Guide 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 Valley Youth House Committee, Inc.'s compliance with the requirements of each major federal program and City of Philadelphia as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Guide, 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 Valley Youth House Committee, Inc.'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 Valley Youth House Committee, Inc.'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 the Valley Youth House Committee, Inc.'s 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.

## **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 or City of Philadelphia program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 or City of Philadelphia 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 or City of Philadelphia 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 Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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 over compliance 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 and the Guide. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of Expenditures of Federal, State, and City Awards for the City of Philadelphia**

We have audited the financial statements of Valley Youth House Committee, Inc. as of and for the year ended December 31, 2023, and have issued our report thereon, dated April 23, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and schedule of expenditures of federal, state, and city awards for the City of Philadelphia are presented for purposes of additional analysis, as required by the Uniform Guidance and the Guide, and are not required parts 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 schedule of expenditures of federal awards and schedule of expenditures of federal, state, and city awards for the City of Philadelphia are fairly stated, in all material respects, in relation to the financial statements as a whole.

RKL LLP

April 23, 2024, except for our Report on the  
Schedule of Expenditures of Federal and City of  
Philadelphia Awards, for which the date is July 29, 2024  
Allentown, Pennsylvania

**Valley Youth House Committee, Inc.**

## Schedule of Expenditures of Federal Awards

Year Ended December 31, 2023

| <b>Federal Grantor/<br/>Pass-Through Grantor/<br/>Program Title</b>                                 | <b>Federal<br/>Assistance<br/>Listing Number</b> | <b>Pass-Through<br/>Grantor's<br/>Number</b> | <b>Federal<br/>Expenditures</b> |
|---|--|--|---------------------------------|
| <b>U.S. Department of Health and Human<br/>Services</b>   |  |  |                                 |
| Substance Abuse and Mental Health<br>Services Projects of Regional and<br>National Significance     | 93.243   | N/A  | \$ <u>470,181</u>               |
| Transitional Living for Homeless Youth  | 93.550   | N/A  | <u>625,146</u>                  |
| Educating and Prevention Grants to<br>Reduce Sexual Abuse of Runaway,<br>Homeless, and Street Youth | 93.557   | N/A  | <u>299,947</u>                  |
| Basic Center Grant  | 93.623   | N/A  | <u>400,000</u>                  |
| Block Grants for Prevention and<br>Treatment of Substance Abuse                                     | 93.959   |  |                                 |
| Passed through:<br>Lehigh County (D&A)  |  | N/A  | <u>81,180</u>                   |
| Temporary Assistance for Needy Families   | 93.558   |  |                                 |
| Passed through:<br>Lehigh County (C&Y)  |  | N/A  | 27,017                          |
| Northampton County (C&Y)  |  | N/A  | 67,981                          |
| Philadelphia Works  |  | N/A  | <u>235,592</u>                  |
|   |  |  | <u>330,590</u>                  |
| Chafee Foster Care Independence<br>Program  | 93.674   |  |                                 |
| Passed through:<br>Carbon County (C&Y)  |  | N/A  | 144,969                         |
| Dauphin County (C&Y)  |  | N/A  | 920,289                         |
| Delaware County (C&Y)   |  | N/A  | 236,158                         |
| Lehigh County (C&Y)   |  | N/A  | 482,355                         |
| Montgomery County (C&Y)   |  | N/A  | 847,456                         |
| Northampton County (C&Y)  |  | N/A  | 488,746                         |
| Perry County (C&Y)  |  | N/A  | 24,682                          |
| York County (C&Y)   |  | N/A  | <u>1,654,669</u>                |
|   |  |  | <u>4,799,324*</u>               |

See accompanying notes to the  
Schedule of Expenditures of Federal  
Awards.



**Valley Youth House Committee, Inc.****Schedule of Expenditures of Federal Awards (continued)**

Year Ended December 31, 2023

| <b>Federal Grantor/<br/>Pass-Through Grantor/<br/>Program Title</b> | <b>Federal<br/>Assistance<br/>Listing Number</b> | <b>Pass-Through<br/>Grantor's<br/>Number</b> | <b>Federal<br/>Expenditures</b> |
|---|--|--|---------------------------------|
| <b>U.S. Department of Health and Human<br/>Services (continued)</b> |  |  |                                 |
| Foster Care - Title IV-E  | 93.658   |  |                                 |
| Passed through:   |  |  |                                 |
| Berks County (C&Y)  |  | N/A  | \$ 26,542                       |
| Bradford County (C&Y)   |  | N/A  | 2,477                           |
| Bucks County (C&Y)  |  | N/A  | 108,443                         |
| Cambria County (C&Y)  |  | N/A  | 1,390                           |
| Carbon County (C&Y)   |  | N/A  | 60,319                          |
| Chester County (C&Y)  |  | N/A  | 59,903                          |
| City of Philadelphia  |  | 22-20139                                     | 477,285                         |
| Clinton County (C&Y)  |  | N/A  | 46,147                          |
| Cumberland County (C&Y)   |  | N/A  | 17,410                          |
| Dauphin County (C&Y)  |  | N/A  | 179,480                         |
| Delaware County (C&Y)   |  | N/A  | 15,446                          |
| Lackawanna County (C&Y)   |  | N/A  | 7,774                           |
| Lancaster County (C&Y)  |  | N/A  | 36,700                          |
| Lehigh County (C&Y)   |  | N/A  | 129,506                         |
| Luzerne County (C&Y)  |  | N/A  | 39,086                          |
| Montgomery County (C&Y)   |  | N/A  | 68,167                          |
| Northampton County (C&Y)  |  | N/A  | 84,250                          |
| Pike County (C&Y)   |  | N/A  | 31,311                          |
| York County (C&Y)   |  | N/A  | 22,828                          |
|   |  |  | <u>1,414,464</u>                |
| State Targeted Response to the Opioid<br>Crisis                     | 93.788   |  |                                 |
| Passed through:   |  |  |                                 |
| Pennsylvania Commission on Crime<br>and Delinquency                 |  | 36062  | <u>22,674</u>                   |
| Child Support Enforcement<br>Demonstrations and Special Projects    | 93.601   | N/A  | <u>13,459</u>                   |
| <b>Total U.S. Department of Health<br/>and Human Services</b>       |  |  | <u><b>8,456,965</b></u>         |

See accompanying notes to the  
Schedule of Expenditures of Federal  
Awards.

**Valley Youth House Committee, Inc.****Schedule of Expenditures of Federal Awards (continued)**

Year Ended December 31, 2023

| <b>Federal Grantor/<br/>Pass-Through Grantor/<br/>Program Title</b> | <b>Federal<br/>Assistance<br/>Listing Number</b> | <b>Pass-Through<br/>Grantor's<br/>Number</b> | <b>Federal<br/>Expenditures</b> |
|---|--|--|---------------------------------|
| <b>U.S. Department of Housing and Urban<br/>Development</b>         |  |  |                                 |
| Community Development Block<br>Grants/Entitlement Grants            | 14.218   |  |                                 |
| Passed through:<br>City of Allentown (DCED)                         |  | N/A  | <u>\$ 10,000</u>                |
| Emergency Solutions Grant Program                                   | 14.231   |  |                                 |
| Passed through:   |  |  |                                 |
| City of Allentown   |  | N/A  | 25,000                          |
| City of Harrisburg  |  | N/A  | 145,529                         |
| City of Philadelphia  |  | 21-20463                                     | 34,770                          |
| Bucks County (ESG)  |  | N/A  | 64,682                          |
| Dauphin County (ESG)  |  | N/A  | 4,887                           |
| Montgomery County (ESG)   |  | N/A  | 213,548                         |
| Montgomery County (OCHD)  |  | N/A  | 47,692                          |
| York County   |  | N/A  | <u>86,024</u>                   |
|   |  |  | <u>622,132</u>                  |
| Continuum of Care Program   | 14.267   | N/A  | 3,196,366                       |
| Passed through:   |  |  |                                 |
| City of Philadelphia  |  | 23-20899                                     | 117,414                         |
| City of Philadelphia  |  | 23-20899                                     | 83,323                          |
| City of Philadelphia  |  | 23-20615                                     | 158,971                         |
| City of Philadelphia  |  | 23-20615                                     | <u>311,983</u>                  |
|   |  |  | <u>3,868,057</u>                |
| Youth Homelessness Demonstration<br>Program                         | 14.276   | N/A  | <u>60,330</u>                   |
| <b>Total U.S. Department of Housing<br/>and Urban Development</b>   |  |  | <u>4,560,519</u>                |

See accompanying notes to the  
Schedule of Expenditures of Federal  
Awards.

**Valley Youth House Committee, Inc.****Schedule of Expenditures of Federal Awards (continued)**

Year Ended December 31, 2023

| <b>Federal Grantor/<br/>Pass-Through Grantor/<br/>Program Title</b> | <b>Federal<br/>Assistance<br/>Listing Number</b> | <b>Pass-Through<br/>Grantor's<br/>Number</b> | <b>Federal<br/>Expenditures</b> |
|---|--|--|---------------------------------|
| <b>U.S. Department of Justice</b>                                   |  |  |                                 |
| Crime Victim Assistance   | 16.575   | N/A  | \$ 118,661                      |
| Passed through:   |  |  |                                 |
| Northampton County (C&Y)  |  | N/A  | 3,782                           |
| Pennsylvania Commission on Crime<br>and Delinquency                 |  | 33193  | <u>258,053</u>                  |
| <b>Total U.S. Department of Justice</b>                             |  |  | <u><b>380,496</b></u>           |
| <b>U.S. Department of Treasury</b>                                  |  |  |                                 |
| Coronavirus State and Local Fiscal<br>Recovery Funds                | 21.027   |  |                                 |
| Passed through:   |  |  |                                 |
| Allentown School District   |  | N/A  | 122,529                         |
| Bucks County (C&Y)  |  | N/A  | 7,939                           |
| Chester County (C&Y)  |  | N/A  | <u>56,578</u>                   |
| <b>Total U.S. Department of Treasury</b>                            |  |  | <u><b>187,046</b></u>           |
| <b>U.S. Department of Education</b>                                 |  |  |                                 |
| Education Stabilization Fund  | 84.425   |  |                                 |
| Passed through:   |  |  |                                 |
| Philadelphia School District  |  | N/A  | <u>347,606</u>                  |
| <b>Total U.S. Department of<br/>Education</b>                       |  |  | <u><b>347,606</b></u>           |
| <b>Federal Emergency Management<br/>Agency</b>                      |  |  |                                 |
| Emergency Food & Shelter National<br>Board Program                  | 97.024   | N/A  | <u>204,311</u>                  |
| <b>Total Federal Emergency<br/>Management Agency</b>                |  |  | <u><b>204,311</b></u>           |
| <b>Total Federal Awards Expended</b>                                |  |  | <u><b>\$ 14,136,943</b></u>     |

\* Denotes major programs as defined by the Uniform Guidance.

See accompanying notes to the  
Schedule of Expenditures of Federal  
Awards.

## **Valley Youth House Committee, Inc.**

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### **Notes to Schedule of Expenditures of Federal Awards**

**Year Ended December 31, 2023**

#### **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal award activity of Valley Youth House Committee, Inc. under programs of the federal government for the year ended December 31, 2023. The information in the schedule of expenditures of federal awards 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 of expenditures of federal awards presents only a selected portion of the operations of Valley Youth House Committee, Inc., it is not intended to, and does not, present the financial position, change in net assets, or cash flows of Valley Youth House Committee, Inc.

#### **Note 2 - Summary of Significant Account Policies**

Expenditures reported on the schedule of expenditures of federal awards 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.

#### **Note 3 - Indirect Cost Rate**

Valley Youth House Committee, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### **Note 4 - Estimated Amounts of Federal Funds**

The accompanying schedule of expenditures of federal awards includes some estimated federal grant activity of Valley Youth House Committee, Inc. because some pass-through entities were unable to provide the entity amounts of federal portions of assistance.

**Valley Youth House Committee, Inc.**

## Schedule of Findings and Questioned Costs

Year Ended December 31, 2023

**Section I - Summary of Auditor's Results****Financial Statements**Type of auditor's report issued on whether the  
financial statements audited were prepared in  
accordance with GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ Yes ☒ No

Significant deficiency(ies) identified?

☐ Yes ☒ None ReportedNoncompliance material to financial  
statements noted?☐ Yes ☒ No**Federal Awards**

Internal control over major programs

Material weakness(es) identified?

☐ Yes ☒ No

Significant deficiency(ies) identified?

☐ Yes ☒ None ReportedType of auditor's report issued on  
compliance for major programs

Unmodified

Any audit findings disclosed that are required  
to be reported in accordance  
with 2 CFR 200.516(a)?☐ Yes ☒ No**Identification of Major Programs****CFDA Number****Name of Federal Program****Amount Expended**

93.674

Chafee Foster Care  
Independence Program

\$4,799,324

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

\$ 750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

**Valley Youth House Committee, Inc.**

Schedule of Findings and Questioned Costs (continued)  
Year Ended December 31, 2023

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**Section II - Financial Statement Findings**

No findings are reported.

**Section III - Federal Award Findings and Questioned Costs**

No findings are reported.

**Valley Youth House Committee, Inc.**

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Summary Schedule of Prior Audit Findings  
Year Ended December 31, 2023

**Section II - Financial Statement Findings**

None.

**Section III - Federal Award Findings and Questioned Costs**

None.

**Valley Youth House Committee, Inc.**

Schedule of Expenditures of Federal, State, and City Awards for the City of Philadelphia  
Year Ended December 31, 2023

| <b>Federal Grantor/<br/>Pass-Through Grantor/<br/>Program Title</b>      | <b>Federal<br/>Assistance<br/>Listing<br/>Number</b> | <b>Pass-Through<br/>Grantor's<br/>Number</b> | <b>Award<br/>Period</b> | <b>Expenditures</b> |
|--|--|--|-------------------------|---------------------|
| <b>Federal Financial Assistance</b>                                      |  |  |                         |                     |
| U.S. Department of Health and Human<br>Services                          |  |  |                         |                     |
| Passed through Philadelphia Department<br>of Human Services              |  |  |                         |                     |
| Foster Care - Title IV-E   | 93.658   | 22-20139                                     | 1/1/2023 - 6/30/2023    | \$ 309,650          |
| Foster Care - Title IV-E   | 93.658   | 22-20139                                     | 7/1/2023 - 12/31/2023   | 167,635             |
| <b>Total U.S. Department of Health<br/>and Human Services</b>            |  |  |                         | <b>477,285</b>      |
| U.S. Department of Housing and<br>Urban Development                      |  |  |                         |                     |
| Passed through Philadelphia Office of<br>Homeless Services               |  |  |                         |                     |
| Emergency Solutions Grants Program                                       | 14.231   | 21-20463                                     | 7/1/2023 - 12/31/2023   | 34,770              |
| <b>Total Emergency Solutions Grants<br/>Program</b>                      |  |  |                         | <b>34,770</b>       |
| Continuum of Care Program  | 14.267   | 23-20899                                     | 1/1/2023 - 6/30/2023    | 117,414             |
| Continuum of Care Program  | 14.267   | 23-20593                                     | 1/1/2023 - 6/30/2023    | 83,323              |
| Continuum of Care Program  | 14.267   | 23-20615                                     | 1/1/2023 - 6/30/2023    | 158,971             |
| Continuum of Care Program  | 14.267   | 23-20615                                     | 7/1/2023 - 12/31/2023   | 311,983             |
| <b>Total Continuum of Care Program</b>                                   |  |  |                         | <b>671,691</b>      |
| <b>Total Passed through Philadelphia<br/>Office of Homeless Services</b> |  |  |                         | <b>706,461</b>      |
| <b>Total U.S. Department of Housing and<br/>Urban Development</b>        |  |  |                         | <b>706,461</b>      |
| <b>Total Federal Financial Assistance</b>                                |  |  |                         | <b>1,183,746</b>    |

See accompanying notes to the Schedule of  
Expenditures of Federal, State, and City Awards  
for the City of Philadelphia.



**Valley Youth House Committee, Inc.**

Schedule of Expenditures of Federal, State, and City Awards for the City of Philadelphia (continued)

Year Ended December 31, 2023

| <b>Federal Grantor/<br/>Pass-Through Grantor/<br/>Program Title</b> | <b>Federal<br/>Assistance<br/>Listing<br/>Number</b> | <b>Pass-Through<br/>Grantor's<br/>Number</b> | <b>Award<br/>Period</b> | <b>Expenditures</b> |
|---|--|--|-------------------------|---------------------|
| <b>State Financial Assistance</b>                                   |  |  |                         |                     |
| Passed through Philadelphia Department<br>of Human Services         |  |  |                         |                     |
| Supervised Independent Living                                       | N/A  | 22-20109                                     | 1/1/2023 - 6/30/2023    | \$ 742,729          |
| Supervised Independent Living                                       | N/A  | 22-20109                                     | 7/1/2023 - 12/31/2023   | 303,914             |
| <b>Total Supervised Independent Living</b>                          |  |  |                         | <b>1,046,643</b>    |
| Supportive Housing Program  | N/A  | 21-20131                                     | 1/1/2023 - 6/30/2023    | 199,414             |
| Supportive Housing Program  | N/A  | 21-20131                                     | 7/1/2023 - 12/31/2023   | 203,867             |
| <b>Total Supportive Housing Program</b>                             |  |  |                         | <b>403,281</b>      |
| Older Youth Rental Assistance                                       | N/A  | 21-20530                                     | 1/1/2023 - 6/30/2023    | 61,236              |
| Older Youth Rental Assistance                                       | N/A  | 21-20530                                     | 7/1/2023 - 12/31/2023   | 404,489             |
| <b>Total Older Youth Rental Assistance</b>                          |  |  |                         | <b>465,725</b>      |
| Achieving Independence Center                                       | N/A  | 22-20139                                     | 1/1/2023 - 6/30/2023    | 1,495,318           |
| Achieving Independence Center                                       | N/A  | 22-20139                                     | 7/1/2023 - 12/31/2023   | 1,413,614           |
| <b>Total Achieving Independence Center</b>                          |  |  |                         | <b>2,908,932</b>    |
| <b>Total Pennsylvania Department<br/>of Human Services</b>          |  |  |                         | <b>4,824,581</b>    |
| <b>Total State Financial Assistance</b>                             |  |  |                         | <b>4,824,581</b>    |

See accompanying notes to the Schedule of  
Expenditures of Federal, State, and City Awards  
for the City of Philadelphia.

**Valley Youth House Committee, Inc.**

Schedule of Expenditures of Federal, State, and City Awards for the City of Philadelphia (continued)

Year Ended December 31, 2023

| <b>Federal Grantor/<br/>Pass-Through Grantor/<br/>Program Title</b> | <b>Federal<br/>Assistance<br/>Listing<br/>Number</b> | <b>Pass-Through<br/>Grantor's<br/>Number</b> | <b>Award<br/>Period</b> | <b>Expenditures</b> |
|---|--|--|-------------------------|---------------------|
| <b>City Financial Assistance</b>                                    |  |  |                         |                     |
| Philadelphia Department of Human Services                           |  |  |                         |                     |
| Achieving Independence Center                                       | N/A  | 22-20139                                     | 1/1/2023 - 6/30/2023    | \$ 271,032          |
| Achieving Independence Center                                       | N/A  | 22-20139                                     | 7/1/2023 - 12/31/2023   | 249,461             |
| <b>Total Achieving Independence Center</b>                          |  |  |                         | <b>520,493</b>      |
| Supervised Independent Living                                       | N/A  | 21-20109                                     | 1/1/2023 - 6/30/2023    | 196,833             |
| Supervised Independent Living                                       | N/A  | 21-20109                                     | 7/1/2023 - 12/31/2023   | 66,031              |
| <b>Total Supervised Independent Living</b>                          |  |  |                         | <b>262,864</b>      |
| Supportive Housing Program  | N/A  | 21-20131                                     | 1/1/2023 - 6/30/2023    | 35,191              |
| Supportive Housing Program  | N/A  | 21-20131                                     | 7/1/2023 - 12/31/2023   | 35,976              |
| <b>Total Supportive Housing Program</b>                             |  |  |                         | <b>71,167</b>       |
| Older Youth Rental Assistance                                       | N/A  | 21-20530                                     | 1/1/2023 - 6/30/2023    | 748,549             |
| <b>Total Older Youth Rental Assistance</b>                          |  |  |                         | <b>748,549</b>      |
| <b>Total Philadelphia Department of Human Services</b>              |  |  |                         | <b>1,603,073</b>    |
| Philadelphia Office of Homeless Services                            |  |  |                         |                     |
| Permanent Housing   | N/A  | 20-20532                                     | 7/1/2023 - 12/31/2023   | 174,100             |
| Permanent Housing   | N/A  | 24-20287                                     | 7/1/2023 - 12/31/2023   | 85,631              |
| <b>Total Permanent Housing</b>                                      |  |  |                         | <b>259,731</b>      |
| Policy, Planning and Performance                                    | N/A  | 23-20593                                     | 7/1/2023 - 8/31/2023    | 33,798              |
| <b>Total Policy, Planning and Performance</b>                       |  |  |                         | <b>33,798</b>       |
| <b>Total Philadelphia Office of Homeless Services</b>               |  |  |                         | <b>293,529</b>      |
| <b>Total City Financial Assistance</b>                              |  |  |                         | <b>1,896,602</b>    |
| <b>Total Federal, State, and City Financial Assistance</b>          |  |  |                         | <b>\$ 7,904,929</b> |

See accompanying notes to the Schedule of Expenditures of Federal, State, and City Awards for the City of Philadelphia.

**Valley Youth House Committee, Inc.**

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Notes to Schedule of Expenditures of Federal, State, and City Awards for the  
City of Philadelphia  
Year Ended December 31, 2023

**Note 1 - General Information**

The accompanying schedule of expenditures of federal, state, and city awards for the City of Philadelphia presents the activities in all the federal, state, and city financial assistance programs of Valley Youth House Committee, Inc. passed through the City of Philadelphia, Pennsylvania.

**Note 2 - Basis of Accounting**

The accompanying schedule of expenditures of federal, state, and city awards for the City of Philadelphia is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to federal, state, or city funding agencies due to those reports being submitted on either a cash or modified accrual basis of accounting.

**Note 3 - Relationship to Basic Financial Statements**

Federal, state, and city awards expenditures are reported on either the report of functional expenditures or the reconciliation of agency reported expenditures/revenues to audited expenditures/revenues as program services. In certain programs, the expenditures reported in the basic financial statements may differ from the expenditures reported in the schedule of federal, state, and city awards due to program expenditures exceeding grant or contract budget limitations which are not included as federal, state, and city awards.