

**Pennsylvania Coalition
Against Domestic Violence**

Financial Statements and
Supplementary Information

Years Ended June 30, 2019 and 2018
with Independent Auditor's Report

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PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

YEARS ENDED JUNE 30, 2019 AND 2018

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Independent Auditor's Report

**Board of Directors
Pennsylvania Coalition
Against Domestic Violence**

Report on the Financial Statements

We have audited the accompanying financial statements of the Pennsylvania Coalition Against Domestic Violence (Coalition), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Coalition as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 2 to the financial statements, the Coalition adopted Accounting Standards Update 2016-14, *“Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities,”* which requires not-for-profit entities to use the placed-in-service approach for contributions related to long-lived assets, changes how a nonprofit organization classifies its net assets, and provides information in its financial statements and notes about its financial performance, functional expenses, cash flow, and liquidity, among other requirements. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on page 24 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also 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 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 March 18, 2020, on our consideration of the Coalition'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 Coalition'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 Coalition's internal control over financial reporting and compliance.

Maher Duessel

Harrisburg, Pennsylvania
March 18, 2020

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENTS OF FINANCIAL POSITION

YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Assets		
Cash and cash equivalents	\$ 112,560	\$ 475,894
Investments	1,062,436	1,038,673
Accounts receivable	10,791	6,918
Contracts receivable	3,768,555	1,508,364
Promises to give	2,500	-
Prepaid expenses	58,265	93,261
Furniture and equipment, net	22,038	36,736
Security deposit	21,851	21,851
Total Assets	\$ 5,058,996	\$ 3,181,697
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 87,945	\$ 175,100
Accrued expenses	244,999	184,775
Deferred revenue	120,112	176,030
Subrecipients payable	2,959,300	1,002,368
Line of credit	100,000	-
Due to Commonwealth of Pennsylvania	5,759	74,350
Total Liabilities	3,518,115	1,612,623
Net Assets:		
Without donor restrictions, undesignated	422,670	474,764
Without donor restrictions, Board-designated	1,095,069	1,071,543
Total Net Assets Without Donor Restrictions	1,517,739	1,546,307
With donor restrictions	23,142	22,767
Total Net Assets	1,540,881	1,569,074
Total Liabilities and Net Assets	\$ 5,058,996	\$ 3,181,697

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

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support:			
Contracts with government agencies	\$ 28,144,643	\$ -	\$ 28,144,643
Contract administration	471,839	-	471,839
Other grants	214,904	-	214,904
Contributions	60,996	3,025	64,021
Investment income	72,120	-	72,120
Interest	130	-	130
Training	-	-	-
Miscellaneous income	45,090	-	45,090
Net assets released from restrictions	2,650	(2,650)	-
Total revenues, gains, and other support	<u>29,012,372</u>	<u>375</u>	<u>29,012,747</u>
Expenses:			
Program services	27,543,528	-	27,543,528
Management and general	1,321,295	-	1,321,295
Fundraising	176,117	-	176,117
Lobbying	-	-	-
Total expenses	<u>29,040,940</u>	<u>-</u>	<u>29,040,940</u>
Changes in Net Assets	(28,568)	375	(28,193)
Net Assets:			
Beginning of year	1,546,307	22,767	1,569,074
End of year	<u>\$ 1,517,739</u>	<u>\$ 23,142</u>	<u>\$ 1,540,881</u>

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

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support:			
Contracts with government agencies	\$ 27,842,481	\$ -	\$ 27,842,481
Contract administration	445,033	-	445,033
Other grants	358,646	-	358,646
Contributions	129,737	23,928	153,665
Investment income	65,507	-	65,507
Interest	385	-	385
Training	2,500	-	2,500
Miscellaneous income	17,759	-	17,759
Net assets released from restrictions	1,161	(1,161)	-
Total revenues, gains, and other support	<u>28,863,209</u>	<u>22,767</u>	<u>28,885,976</u>
Expenses:			
Program services	27,470,374	-	27,470,374
Management and general	1,158,605	-	1,158,605
Fundraising	184,343	-	184,343
Lobbying	25,765	-	25,765
Total expenses	<u>28,839,087</u>	<u>-</u>	<u>28,839,087</u>
Changes in Net Assets	24,122	22,767	46,889
Net Assets:			
Beginning of year	1,522,185	-	1,522,185
End of year	<u>\$ 1,546,307</u>	<u>\$ 22,767</u>	<u>\$ 1,569,074</u>

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

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2019

	Program Services	Management and General	Fundraising	Lobbying	Total
Salaries	\$ 1,581,578	\$ 537,237	\$ 81,579	\$ -	\$ 2,200,394
Employee benefits	459,296	136,446	25,887	-	621,629
Consultants	286,181	103,713	53,872	-	443,766
Advertising	13,468	7,308	1,097	-	21,873
Accounting and auditing fees	-	18,950	-	-	18,950
Equipment rental and maintenance	28,458	43,243	898	-	72,599
Business insurance	4,667	20,826	-	-	25,493
Memberships	47,245	27,361	150	-	74,756
Miscellaneous	50,675	1,820	788	-	53,283
Occupancy	-	317,247	-	-	317,247
Office supplies	60,566	22,717	4,724	-	88,007
Meeting expense	37,980	649	1,079	-	39,708
Photocopy	-	-	-	-	-
Postage	2,345	1,173	231	-	3,749
Printing	39,105	16,881	4,153	-	60,139
Staff development	15,237	3,442	118	-	18,797
Subrecipient expense	24,805,095	-	-	-	24,805,095
Telephone	1,002	31,028	-	-	32,030
Travel - staff	74,158	11,714	1,541	-	87,413
Travel and conferences	36,472	4,652	-	-	41,124
Contributions	-	190	-	-	190
Depreciation	-	14,698	-	-	14,698
Total expenses	\$ 27,543,528	\$ 1,321,295	\$ 176,117	\$ -	\$ 29,040,940

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

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2018

	Program Services	Management and General	Fundraising	Lobbying	Total
Salaries	\$ 1,267,413	\$ 452,176	\$ 114,689	\$ 4,029	\$ 1,838,307
Employee benefits	430,929	130,134	47,249	1,336	609,648
Consultants	207,774	87,213	500	18,683	314,170
Advertising	59,473	959	2,916	-	63,348
Accounting and auditing fees	-	19,000	-	-	19,000
Equipment rental and maintenance	26,155	49,828	4,207	-	80,190
Business insurance	-	13,556	-	-	13,556
Memberships	82,330	832	1,174	330	84,666
Miscellaneous	28,346	5,754	-	-	34,100
Occupancy	-	309,773	-	-	309,773
Office supplies	119,759	12,776	553	-	133,088
Meeting expense	14,231	262	852	65	15,410
Photocopy	58	1,344	-	-	1,402
Postage	4,593	3,699	512	-	8,804
Printing	140,677	16,840	7,047	-	164,564
Staff development	20,222	1,360	-	-	21,582
Subrecipient expense	24,944,762	-	-	-	24,944,762
Telephone	1,135	32,529	238	6	33,908
Travel - staff	54,066	1,221	4,406	1,316	61,009
Travel and conferences	68,451	4,621	-	-	73,072
Contributions	-	40	-	-	40
Depreciation	-	14,688	-	-	14,688
Total expenses	<u>\$ 27,470,374</u>	<u>\$ 1,158,605</u>	<u>\$ 184,343</u>	<u>\$ 25,765</u>	<u>\$ 28,839,087</u>

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

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ (28,193)	\$ 46,889
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	14,698	14,688
Net realized and unrealized gains on investments	(45,315)	(40,622)
(Increase) decrease in assets:		
Accounts receivable	(3,873)	(1,744)
Contracts receivable	(2,260,191)	4,773,891
Promises to give	(2,500)	7,250
Prepaid expenses	34,996	(11,436)
Increase (decrease) in liabilities:		
Accounts payable	(87,155)	59,943
Accrued expenses	60,224	2,022
Deferred revenue	(55,918)	132,172
Subrecipients payable	1,956,932	(4,673,742)
Due to Commonwealth of Pennsylvania	(68,591)	(74,350)
Net cash provided by (used in) operating activities	<u>(484,886)</u>	<u>234,961</u>
Cash Flows from Investing Activities:		
Purchase of investments	(150,300)	(467,292)
Sale of investments	171,852	549,894
Net cash provided by investing activities	<u>21,552</u>	<u>82,602</u>
Cash Flows from Financing Activities:		
Proceeds from line of credit	100,000	-
Payments on line of credit	-	(350,000)
Net cash provided by (used in) financing activities	<u>100,000</u>	<u>(350,000)</u>
Net Decrease in Cash and Cash Equivalents	<u>(363,334)</u>	<u>(32,437)</u>
Cash and Cash Equivalents:		
Beginning of year	475,894	508,331
End of year	<u>\$ 112,560</u>	<u>\$ 475,894</u>

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

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

1. Nature of Activities

The Pennsylvania Coalition Against Domestic Violence (Coalition) was established in 1976 as the coordinating body of domestic violence programs in Pennsylvania. The objectives of the program are as follows:

- A. The development of a statewide network of direct service providing for the safety and welfare of domestic violence victims.
- B. The provision of advocacy efforts to improve specific systems and institutions that deal directly with victims of domestic violence within local communities and at the statewide level.
- C. The provision of community education and prevention programs on local and statewide levels.
- D. The provision of training of personnel within the statewide network and in specific systems and institutions, which deal directly with domestic violence victims.

The programs are funded primarily through contracts with the Pennsylvania Department of Human Services (DHS), the U.S. Department of Health and Human Services, and the U.S. Department of Justice. Programs are conducted primarily through contracts with various tax-exempt organizations throughout Pennsylvania.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized when incurred.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses, including functional allocations, during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents are defined as cash deposits, checking accounts, savings accounts, and certificates of deposit.

Investments

Investments are reported at fair value in the statements of financial position. Investment income and losses, including interest and dividends, are included in the statements of activities as increases or decreases in net assets without donor restrictions, unless the income or loss is restricted by donor or law.

Fair value is a market-based measurement, not an entity-specific measurement, and sets out a fair value hierarchy with the highest priority being quoted prices in active markets. Fair value measurements are disclosed by level within that hierarchy. The hierarchy is broken down into three levels based on the transparency of inputs as follows:

Level 1 – Quoted market prices in active markets for identical assets or liabilities as of the report date. A quoted price for an identical asset or liability in an active market provides the most reliable fair value measurement because it is directly observable to the market.

Level 2 – Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the report date. The nature of these securities includes investments for which quoted prices are available, but traded less frequently, and investments that are fair valued using other securities, the parameters of which can be directly observed.

Level 3 – Securities that have little to no pricing observability as of the report date. These securities are measured using management's best estimate of fair value, where the inputs into the determination of fair value are not observable and require significant management judgment or estimation.

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In determining the appropriate levels, the Coalition performs a detailed analysis of the assets and liabilities that are subject to fair value measurement. At June 30, 2019 and 2018, the Coalition has no Level 2 or Level 3 investments.

Accounts Receivable

Items recorded in accounts receivable consist of miscellaneous receivables. Amounts are considered by management to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary.

Contracts Receivable

The Coalition records contracts receivable equal to the amount of unreimbursed expenses resulting from contracts. Amounts are considered by management to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary.

Promises to Give

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected over periods in excess of one year are recorded at the present value of the estimated cash flows beyond one year. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contributions revenue.

Furniture and Equipment

Expenditures for the acquisition of furniture and equipment exceeding \$5,000 are capitalized at cost. The fair value of donated furniture and equipment at the date of the gift is similarly capitalized. Depreciation of furniture and equipment is calculated using the straight-line method over the estimated useful lives of the assets ranging from three to ten years.

Because certain furniture and equipment have been acquired for programs funded by federal or state contracts, proceeds from the sale or disposition of those assets may revert to the funding agency, or the assets may be transferred to the funding agency, should the program be discontinued. The Coalition has not historically had any assets transferred back to the funding agency.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

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Maintenance and repairs of furniture and equipment are expensed as incurred, and major improvements are capitalized. Upon retirement, sale, or other disposition of furniture and equipment, the cost and accumulated depreciation are eliminated from the accounts, and a gain or loss is included in the statement of activities.

Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or circumstances indicate that the carrying amount of the assets may not be recoverable. An asset is considered to be impaired when the undiscounted estimated net cash flows to be generated by the asset are less than the carrying amount. The impairment recognized is the amount by which the carrying amount exceeds the fair value of the impaired asset. Fair value estimates are based on assumptions concerning the amount and timing of estimated future cash flows and discount rates reflecting varying degrees of perceived risk. Management has concluded that no impairment adjustments were required during the years ended June 30, 2019 and 2018.

Subrecipients Payable

The Coalition provides state and federal awards to subrecipients to support domestic violence programs. During the years ended June 30, 2019 and 2018, the Coalition provided state and federal awards to subrecipients of \$24,805,095 and \$24,944,762, respectively. Subrecipients submit requests for reimbursement to the Coalition for eligible program expenses. The Coalition had amounts payable to the subrecipients of \$2,959,300 and \$1,002,368 at June 30, 2019 and 2018, respectively.

Net Assets

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

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

With donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Coalition and/or the passage of time, or be maintained in perpetuity by the Coalition. The Coalition has no net assets with donor restrictions that are required to be maintained in perpetuity.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

Contract Revenue

The Coalition accounts for contract revenue in the statements of activities to the extent that expenses have been incurred for the purpose specified by the contract agency. All funds received in advance of incurring eligible expenses are accounted for as deferred revenue in the statements of financial position.

Contributions

All contributions are considered to be available for unrestricted use, unless specifically restricted by the donor. Amounts designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions.

When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

The Coalition uses the allowance method to determine uncollectible contributions receivable. The allowance is based on prior years' experience and management's analysis of specific contributions made. Management has determined that an allowance is not necessary at June 30, 2019 and 2018.

In-Kind Contributions

In-kind contributions are recorded at fair value at the time of receipt. Only those contributed services that create or enhance non-financial assets, require skills, and are provided by such individuals possessing those skills, and would typically need to be purchased, if not provided by donations, are recorded. The Coalition did not receive any in-kind contributions during the years ended June 30, 2019 and 2018.

Functional Allocation of 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 programs and supporting services benefited.

The Coalition charges direct expenses, those that can be identified as being incurred specifically for the activities of that program or supporting service, incurred for a specific function directly to the program or supporting service category. Salaries and related fringe

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benefits are allocated based on the time and effort spent on each function. Facility costs are allocated based on usable square footage. All other expenses are allocated on a reasonable basis that is consistently applied.

Income Taxes

As a not-for-profit organization, the Coalition is generally exempt from federal and state income taxes pursuant to section 501(c)(3) of the Internal Revenue Code. The Coalition is subject to federal and state income taxes on unrelated business income.

The Coalition annually files Form 990 in the U.S. Federal jurisdiction. The Coalition's Form 990 is not subject to examination through the year ended June 30, 2015.

Adoption of Accounting Standard

The requirements of the following Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) were adopted during the year ended June 30, 2019:

ASU 2016-14, *"Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities,"* aims to improve how a nonprofit organization classifies its net assets and provides information in its financial statements and notes about its financial performance, functional expenses, cash flow, and liquidity. As a result of adoption, the unrestricted net assets as of July 1, 2017 were transferred to net assets without donor restrictions. In addition, the temporarily restricted net assets as of July 1, 2017 were transferred to net assets with donor restrictions.

Pending Standards Update

ASU 2014-09, *"Revenue from Contracts with Customers (Topic 606),"* is effective for the Coalition's financial statements for the year ending June 30, 2020 (as amended by ASU 2015-14). This amendment provides guidance for revenue recognition related to contracts with the transfer of promised goods or services to customers and related disclosures.

ASU 2016-02, *"Leases (Topic 842),"* is effective for the Coalition's financial statements for the year ending June 30, 2022. This amendment will require lessees to recognize assets and liabilities on the statement of financial position for the rights and obligations created by all leases with terms of more than twelve months. Disclosures also will be required by lessees to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

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ASU 2018-08, *“Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made,”* is effective for the Coalition’s financial statements for the year ending June 30, 2020. This amendment clarifies and improves current guidance about whether a transfer of assets (or the reduction, settlement, or cancellation of liabilities) is a contribution or an exchange transaction. The amendment clarifies how an entity determines whether a resource provider is participating in an exchange transaction.

Management has not yet determined the impact of these amendments on the Coalition’s financial statements.

Reclassification

Certain reclassifications have been made to the prior year financial statements in order for them to be in conformity with the current year presentation.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor’s Report date, which is the date the financial statements were available to be issued.

3. Risks and Uncertainties

The Coalition maintains its cash in bank deposit accounts, which may exceed federally insured limits. The Coalition has not experienced any losses in such accounts. The Coalition believes it is not exposed to any significant credit risk on its cash and cash equivalents.

Investment securities are exposed to risks such as interest rate and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur and that such changes could materially affect the amount reported on the statement of financial position.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

4. Investments

The following is a summary of the Coalition's investments which are stated at fair value at June 30:

	2019	2018
Money market funds	\$ 19,951	\$ 25,774
Common stock	241,783	217,907
Exchange traded funds	456,503	383,417
Mutual funds	344,199	411,575
	<u>\$ 1,062,436</u>	<u>\$ 1,038,673</u>

Fair value measurements and hierarchy are as follows at June 30:

	Level	2019	2018
Money market funds	1	\$ 19,951	\$ 25,774
Common stock:			
Basic materials	1	10,859	7,718
Consumer cyclical	1	45,132	38,605
Consumer defensive	1	27,814	27,846
Financial services	1	11,544	7,607
Healthcare	1	43,956	38,103
Industrials	1	44,673	46,064
Technology	1	57,805	51,964
Exchange traded funds:			
Emerging markets	1	43,210	55,636
Tactical	1	61,702	103,908
Small blend	1	58,475	33,050
Large blend	1	54,860	-
Foreign large blend	1	95,141	91,463
Intermediate government	1	143,115	99,360
Mutual funds:			
Small cap	1	-	24,921
Mid cap	1	25,796	27,730
Developed markets	1	43,722	43,982
Absolute return	1	35,680	35,965
Multisector bond	1	-	48,513
Intermediate-term bond	1	239,001	230,464
		<u>\$ 1,062,436</u>	<u>\$ 1,038,673</u>

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the years ended June 30, 2019 and 2018, there were no significant transfers between fair value levels.

5. Board-Designated Endowment Fund

A portion of the Coalition's cash and cash equivalents and investments are held in the Board-designated Dameron Stoddard Endowment Fund (endowment). The following is a rollforward of the endowment activity during the year ended June 30, 2019:

Beginning of year	\$	1,053,800
Contributions		375
Withdrawals		(41,598)
Investment return, net		<u>64,986</u>
End of year	\$	<u>1,077,563</u>

Return Objective and Risk Parameters

The endowment's return objectives are to maintain the real purchasing power of the assets after inflation, costs, and spending, and provide a stable source of liquidity and financial support for the mission of the Coalition. The endowment's assets are invested to assume a moderate level of investment risk.

Strategies for Achieving Return Objectives

The Coalition will invest in a diversified portfolio consisting of stocks, bonds, cash equivalents, alternative securities, and when deemed appropriate by the Investment Committee, illiquid investments, each of which may reflect varying rates of return. Mutual funds, exchange-traded funds, and individual securities are all acceptable forms of investing in the various asset classes.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

Spending Policy

Up to four percent of the total market value of the endowment, as of December 31 of the prior year, may be distributed annually to support the Organization's ongoing operations, committed spending, and capital growth.

6. Furniture and Equipment

Furniture and equipment consist of the following at June 30:

	<u>2019</u>	<u>2018</u>
Furniture and equipment	\$ 237,074	\$ 237,074
Leasehold improvements	<u>146,928</u>	<u>146,928</u>
	384,002	384,002
Accumulated depreciation	<u>(361,964)</u>	<u>(347,266)</u>
Furniture and equipment, net	<u><u>\$ 22,038</u></u>	<u><u>\$ 36,736</u></u>

Depreciation expense was \$14,698 and \$14,688 for the years ended June 30, 2019 and 2018, respectively.

7. Line of Credit

The Coalition maintains a \$1,000,000 line of credit with a financial institution. As of June 30, 2019 and 2018, the balance was \$100,000 and \$0, respectively. Borrowings under the line of credit bear interest at a rate equal to the Wall Street Journal's prime rate (5.50% and 5.00% at June 30, 2019 and 2018, respectively). Furniture and equipment, accounts receivable, and contract rights are pledged as collateral. The line of credit automatically renews each year until terminated by either party.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

8. Due to Commonwealth of Pennsylvania

Funds due to the Commonwealth of Pennsylvania consist of the following at June 30:

	<u>2019</u>	<u>2018</u>
Audit settlement costs	\$ -	\$ 74,350
Other	5,759	-
	<u>\$ 5,759</u>	<u>\$ 74,350</u>

9. Net Assets

Net assets as of June 30, 2019 consist of the following:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>
No More Campaign - Board-designated	\$ 17,506	\$ -
Dameron Stoddard Endowment - Board-designated	1,077,563	-
Alexy Fund	-	10,086
Heilner Fund	-	10,556
Pirates Fund	-	2,500
Invested in furniture and equipment	22,038	-
Other	400,632	-
Total	<u>\$ 1,517,739</u>	<u>\$ 23,142</u>

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

Net assets as of June 30, 2018 consist of the following:

	Without Donor Restrictions	With Donor Restrictions
No More Campaign - Board-designated	\$ 17,743	\$ -
Dameron Stoddard Endowment - Board-designated	1,053,800	-
Alexy Fund	-	12,201
Heilner Fund	-	10,566
Invested in furniture and equipment	36,736	-
Other	438,028	-
Total	<u>\$ 1,546,307</u>	<u>\$ 22,767</u>

10. Retirement Plan

For the years ended June 30, 2019 and 2018, the Coalition contributed 4% of each full-time employee's salary to a tax-sheltered annuity. The annuity qualifies as tax deferred under Section 403(b) of the Internal Revenue Code. For the years ended June 30, 2019 and 2018, the Coalition contributed \$69,781 and \$57,601, respectively.

11. Lease Commitments

On January 1, 2011, the Coalition entered into a new lease agreement for a Harrisburg office that would expire on December 31, 2020. On July 23, 2019, the Coalition signed an addendum to extend the lease to December 31, 2025. Office rental expense under this lease agreement included in the financial statements totaled \$315,429 and \$307,085 for the years ended June 30, 2019 and 2018, respectively.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

The Coalition is committed to lease agreements for the use of office space and office equipment. Future minimum annual lease payments under operating leases consist of the following for the years ending June 30:

2020	\$	333,705
2021		333,476
2022		325,570
2023		333,637
2024		339,277
Thereafter		523,416
	\$	<u>2,189,081</u>

12. Contingencies

Regulated Environment

The Coalition operates in a heavily regulated environment, which is subject to directives, rules, and regulations of federal, state, and local regulatory agencies. Such directives, rules, and regulations are subject to change with little notice and sometimes funding is inadequate to pay for the related cost to comply with any additional burden.

Audit

The grants received by the Coalition are subject to audit by federal and state governments. As of the date of this report, management is unaware of any material adjustment that will be required as a result of such audits.

Litigation

The Coalition is involved in litigation arising in the course of business. Management believes that any total ultimate liability would not have a material effect on the Coalition's financial position.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

13. Significant Funding Agencies

The Coalition's contract revenue for the years ended June 30, 2019 and 2018 includes \$28,144,643 and \$27,842,481, respectively, of revenue resulting from contracts with government agencies.

Revenues from the DHS totaled \$26,900,647 and \$26,804,377, which approximated 93% and 93% of total revenues, gains, and other support for the years ended June 30, 2019 and 2018, respectively. Contracts receivable from the DHS were \$3,151,293 and \$976,692 at June 30, 2019 and 2018, respectively. A significant reduction in the level of this support would have a material effect on the Coalition's programs.

14. Related Party Transactions

Various Board members work for the Coalition's subrecipients. Transactions with these related parties consisted of the following during the year ended and as of June 30, 2019:

<u>Subrecipient Organization</u>	<u>Expense</u>	<u>Payable (Receivable)</u>
SafeNet Domestic Violence Safety Network	\$ 636,526	\$ 80,408
Lutheran Settlement House	430,600	58,718
Centre County Women's Resource Center	469,091	35,339

Transactions with these related parties consisted of the following during the year ended and as of June 30, 2018:

<u>Subrecipient Organization</u>	<u>Expense</u>	<u>Payable (Receivable)</u>
Centre County Women's Resource Center	\$ 533,631	\$ 8,409
Domestic Violence Services of Southwestern PA	790,683	42,686
HAVIN, Inc.	306,426	35,158
SafeNet Domestic Violence Safety Network	655,166	7,906
Survivors, Inc.	495,349	(20,129)

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

15. Liquidity and Availability

The Coalition regularly monitors liquidity in order to meet its operating needs and other contractual commitments, while striving to maximize the investment of its available funds. The Coalition has various financial assets at its disposal, including cash and cash equivalents, investments, receivables, and a line of credit. See Note 6 for more information about the line of credit.

The Coalition operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenses over the next 12 months.

The following reflects the Coalition's financial assets as of June 30, 2019 expected to be available to meet general expenses within one year.

Cash and cash equivalents	\$ 112,560
Investments	1,062,436
Accounts receivable	10,791
Contracts receivable	3,768,555
Assets restricted by donors for specific purposes	(23,142)
Board-designated assets	<u>(1,095,069)</u>
Financial assets expected to be available to meet cash needs for general expenses within one year	<u>\$ 3,836,131</u>

16. Subsequent Event

In December 2019, a novel strain of Coronavirus (COVID-19) was reported to have surfaced in China and has subsequently spread into the United States and specifically Pennsylvania. On March 16, 2020, Governor Tom Wolf issued an order for all non-essential businesses in Pennsylvania to close for an initial period of two weeks. The Coalition expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

SUPPLEMENTARY INFORMATION

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grantor/Pass-Through Grantor's Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Health and Human Services:				
Injury Prevention and Control Research and State and Community Based Programs	93.136	NUS4CE002304-01-00	\$ 301,564	\$ 160,000
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	G-17001PASDVC	277,412	-
Passed through Pennsylvania Department of Human Services:				
Social Services Block Grant	93.667	4100075536	5,579,281	4,977,898
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	4100075536	3,295,669	3,295,669
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	4100075536	100,000	70,000
Passed through Pennsylvania Department of Health: Maternal and Child Health Services Block Grant to the States	93.994	4100070217	75,000	30,000
Total U.S. Department of Health and Human Services			<u>9,628,926</u>	<u>8,533,567</u>
U.S. Department of Justice:				
Legal Assistance for Victims	16.524	2015-WL-AX-0038	100,651	100,651
State Domestic Violence and Sexual Assault Coalitions	16.556	2017-DW-AX-0023	90,661	-
Passed through Pennsylvania Commission on Crime and Delinquency:				
Crime Victim Assistance	16.575	2017/2018-VF-05-29280	41,745	-
Crime Victim Assistance	16.575	2017-VF-05-28100	126,218	-
Crime Victim Assistance	16.575	2017/2018-VF-05-29176	15,388	-
Subtotal 16.575			<u>183,351</u>	-
Violence Against Women Formula Grants	16.588	2016-VA-05-26422-3	17,668	-
Violence Against Women Formula Grants	16.588	2017-VA-01/02/03 26416-3	73,807	-
Violence Against Women Formula Grants	16.588	2018-2019-VA-01/02/03 30270	83,369	-
Subtotal 16.588			<u>174,844</u>	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-JG-LS-27149-2	41,404	-
Total U.S. Department of Justice			<u>590,911</u>	<u>100,651</u>
Total Expenditures of Federal Awards			<u>\$ 10,219,837</u>	<u>\$ 8,634,218</u>

See accompanying notes to schedule of expenditures of federal awards.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

1. General

The accompanying schedule of expenditures of federal awards (Schedule) reflects the activity of all federal awards programs of the Coalition.

The Coalition has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

2. Basis of Accounting

The accompanying Schedule is prepared using the accrual basis of accounting, which is described in Note 2 to the financial statements. 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 of Federal Awards* (Uniform Guidance).

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.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

TITLE XX - WOMEN SERVICES PROGRAM, REVENUES AND EXPENDITURES, BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2019

	Actual	Budget
Revenues:		
Act 44	\$ 16,296,800	\$ 16,618,428
Medical Advocacy (Act 44)	734,214	738,572
F.V.P.S.	3,295,669	3,386,000
Act 222	811,531	833,000
PHHSBG	100,000	100,000
SSBG	5,579,281	5,705,000
OIM	83,152	90,000
	26,900,647	27,471,000
 Expenditures:		
Administrative salaries	1,396,099	1,322,871
Administrative benefits	407,331	464,005
Audit	11,510	14,200
Consultant and professional fees	197,124	231,250
Equipment and furniture	36,521	45,475
Insurance	11,324	10,600
Membership	42,794	55,225
Postage	1,432	6,076
Printing and photocopy	17,165	22,400
Professional development	9,790	17,600
Space costs	186,301	182,375
Supplies	53,825	90,491
Telephone	19,559	25,065
Travel	71,665	65,156
Training and relocation	100,000	100,000
	2,562,440	2,652,789
Subcontractor costs	24,338,207	24,818,211
	26,900,647	27,471,000
Excess of revenues over expenditures	\$ -	\$ -

**Pennsylvania Coalition
Against Domestic Violence**

Independent Auditor's Reports
Required by the Uniform Guidance

Year Ended June 30, 2019

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*

**Board of Directors
Pennsylvania Coalition
Against Domestic Violence**

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 the Pennsylvania Coalition Against Domestic Violence (Coalition), which comprise the statement of financial position as of June 30, 2019, 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 March 18, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Coalition’s internal control over financial reporting (internal control) 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 Coalition’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Coalition’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.

Board of Directors
Pennsylvania Coalition Against Domestic Violence
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Coalition'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 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.

Maher Duessel

Harrisburg, Pennsylvania
March 18, 2020

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

**Board of Directors
Pennsylvania Coalition
Against Domestic Violence**

Report on Compliance for Each Major Federal Program

We have audited the Pennsylvania Coalition Against Domestic Violence's (Coalition) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Coalition's major federal programs for the year ended June 30, 2019. The Coalition's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Coalition's major federal programs 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 includes examining, on a test basis, evidence about the Coalition's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Board of Directors
Pennsylvania Coalition Against Domestic Violence
Independent Auditor's Report on Compliance for
Each Major Program and on Internal Control over
Compliance Required by the Uniform Guidance

Opinion on Each Major Federal Program

In our opinion, the Coalition complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the Coalition 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 Coalition's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 Coalition'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 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 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.

Board of Directors
Pennsylvania Coalition Against Domestic Violence
Independent Auditor's Report on Compliance for
Each Major Program and on Internal Control over
Compliance Required by the Uniform Guidance

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.

Maheer Duessel

Harrisburg, Pennsylvania
March 18, 2020

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2019

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles

2. Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)? yes none reported

3. Noncompliance material to financial statements noted? yes no

4. Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiencies identified that are not considered to be material weakness(es)? yes none reported

5. Type of auditor's report issued on compliance for major programs: Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? yes no

7. Major Programs:

CFDA Number(s)

93.136

Name of Federal Program or Cluster

Injury Prevention and Control Research
and State and Community Based
Programs

93.667

Social Services Block Grant

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

9. Auditee qualified as low-risk auditee? yes no

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2019

- II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

- III. Findings and questioned costs for federal awards.

No matters were reported.

PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2019

NONE