

**Pennsylvania Coalition  
Against Domestic Violence**

Financial Statements and  
Supplementary Information

Years Ended June 30, 2024 and 2023  
with Independent Auditor's Report

**MaherDuessel**

A horizontal bar is positioned below the company name, consisting of a black segment on the left and a blue segment on the right.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

YEARS ENDED JUNE 30, 2024 AND 2023

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# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

YEARS ENDED JUNE 30, 2024 AND 2023

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## Independent Auditor's Report

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

### Report on the Audit of the Financial Statements

#### **Opinion**

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, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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, 2024 and 2023, 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.

#### **Basis for Opinion**

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

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Coalition's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coalition's ability to continue as a going concern for a reasonable period of time.

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

### Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are 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 supplementary 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 February 12, 2025 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  
February 12, 2025

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## STATEMENTS OF FINANCIAL POSITION

YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 3,419,458	\$ 2,027,290
Investments	1,123,901	1,049,959
Accounts receivable	75,026	46,274
Contracts receivable	5,102,911	4,716,667
Prepaid expenses	149,765	136,855
Refundable advances - subrecipients	-	216,907
Security deposit	21,851	21,851
Total current assets:	9,892,912	8,215,803
<b>Non-current assets:</b>		
Operating lease right-of-use asset	500,858	822,875
Total non-current assets	500,858	822,875
<b>Total Assets</b>	<b>\$10,393,770</b>	<b>\$ 9,038,678</b>
<b>Liabilities and Net Assets</b>		
<b>Liabilities:</b>		
<b>Current Liabilities:</b>		
Line of credit	\$ 130,000	\$ 130,000
Accounts payable	68,572	115,570
Accrued expenses	421,699	337,223
Refundable advances	536,849	560,744
Subrecipients payable	6,774,156	5,102,104
Due to Commonwealth of Pennsylvania	56,019	60,531
Current portion of operating lease liability	338,035	322,016
Total current liabilities	8,325,330	6,628,188
<b>Long-term Liabilities:</b>		
Noncurrent portion of operating lease liability	174,858	511,011
Total long-term liabilities	174,858	511,011
Total Liabilities	8,500,188	7,139,199
<b>Net Assets:</b>		
Without donor restrictions, undesignated	745,965	819,683
Without donor restrictions, Board-designated	1,126,993	1,052,117
Total Net Assets Without Donor Restrictions	1,872,958	1,871,800
With donor restrictions	20,624	27,679
Total Net Assets	1,893,582	1,899,479
<b>Total Liabilities and Net Assets</b>	<b>\$10,393,770</b>	<b>\$ 9,038,678</b>

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

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues, Gains, and Other Support:</b>			
Contracts with government agencies	\$ 43,342,892	\$ -	\$ 43,342,892
Contract administration	526,919	-	526,919
Other grants	750,193	-	750,193
Contributions	101,723	302	102,025
Investment income (loss), net	119,570	-	119,570
Interest	837	-	837
Training	15,399	-	15,399
Miscellaneous income	9,834	-	9,834
Net assets released from restrictions	7,357	(7,357)	-
Total revenues, gains, and other support	<u>44,874,724</u>	<u>(7,055)</u>	<u>44,867,669</u>
<b>Expenses:</b>			
Program services	42,508,279	-	42,508,279
Management and general	2,232,208	-	2,232,208
Fundraising	133,079	-	133,079
Total expenses	<u>44,873,566</u>	<u>-</u>	<u>44,873,566</u>
<b>Changes in Net Assets</b>	1,158	(7,055)	(5,897)
<b>Net Assets:</b>			
Beginning of year	<u>1,871,800</u>	<u>27,679</u>	<u>1,899,479</u>
End of year	<u>\$ 1,872,958</u>	<u>\$ 20,624</u>	<u>\$ 1,893,582</u>

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

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues, Gains, and Other Support:</b>			
Contracts with government agencies	\$ 43,267,988	\$ -	\$ 43,267,988
Contract administration	527,275	-	527,275
Other grants	703,346	-	703,346
Contributions	222,561	24,547	247,108
Investment income (loss), net	91,817	-	91,817
Interest	1,409	-	1,409
Training	30,088	-	30,088
Miscellaneous income	29,147	-	29,147
Net assets released from restrictions	309	(309)	-
Total revenues, gains, and other support	44,873,940	24,238	44,898,178
<b>Expenses:</b>			
Program services	42,394,588	-	42,394,588
Management and general	2,076,949	-	2,076,949
Fundraising	221,538	-	221,538
Total expenses	44,693,075	-	44,693,075
<b>Changes in Net Assets</b>	180,865	24,238	205,103
<b>Net Assets:</b>			
Beginning of year	1,690,935	3,441	1,694,376
End of year	\$ 1,871,800	\$ 27,679	\$ 1,899,479

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

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2024

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 2,416,292	\$ 1,021,951	\$ 96,253	\$ 3,534,496
Employee benefits	571,078	245,516	26,620	843,214
Consultants	122,909	298,956	3,000	424,865
Advertising	57,163	-	-	57,163
Accounting and auditing fees	-	50,000	-	50,000
Equipment rental and maintenance	34,937	103,338	3,092	141,367
Business insurance	-	35,613	-	35,613
Memberships	79,501	45,497	88	125,086
Miscellaneous	4,546	7,430	893	12,869
Occupancy	12,902	344,553	-	357,455
Office supplies	49,790	4,960	214	54,964
Meeting expense	25	448	-	473
Postage	2,303	2,326	2,666	7,295
Printing	1,344	1,516	-	2,860
Scholarship expense	17,135	-	-	17,135
Staff development	19,614	20,798	7	40,419
Subrecipient expense	39,013,937	-	-	39,013,937
Telephone	-	17,731	-	17,731
Travel - staff	86,584	4,439	246	91,269
Travel and conferences	18,145	182	-	18,327
Contributions	74	28	-	102
Depreciation and amortization	-	14,589	-	14,589
Interest	-	12,337	-	12,337
Total expenses	<u>\$42,508,279</u>	<u>\$ 2,232,208</u>	<u>\$ 133,079</u>	<u>\$44,873,566</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, 2023

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 2,153,250	\$ 836,030	\$ 159,340	\$ 3,148,620
Employee benefits	527,877	257,644	48,174	833,695
Consultants	323,742	320,475	-	644,217
Advertising	79,686	-	-	79,686
Accounting and auditing fees	-	18,093	-	18,093
Equipment rental and maintenance	18,457	82,958	2,954	104,369
Business insurance	-	39,501	-	39,501
Memberships	80,319	45,388	395	126,102
Miscellaneous	927	8,715	1,497	11,139
Occupancy	9,504	349,724	-	359,228
Office supplies	19,731	6,214	243	26,188
Meeting expense	19,492	20,755	-	40,247
Postage	1,863	1,870	1,848	5,581
Printing	4,914	907	4,423	10,244
Scholarship expense	11,003	-	-	11,003
Staff development	12,319	13,206	338	25,863
Subrecipient expense	39,037,198	-	-	39,037,198
Telephone	-	22,634	-	22,634
Travel - staff	83,672	14,359	2,326	100,357
Travel and conferences	10,634	1,440	-	12,074
Depreciation and amortization	-	25,158	-	25,158
Interest	-	11,878	-	11,878
Total expenses	<u>\$42,394,588</u>	<u>\$ 2,076,949</u>	<u>\$ 221,538</u>	<u>\$44,693,075</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, 2024 AND 2023

	2024	2023
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$ (5,897)	\$ 205,103
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Net realized and unrealized (gain) loss on investments	(90,026)	(67,639)
Amortization of operating ROU asset	322,017	313,093
(Increase) decrease in assets:		
Accounts receivable	(28,752)	(25,619)
Contracts receivable	(386,244)	4,012,980
Prepaid expenses	(12,910)	(41,234)
Refundable advances - subrecipients	216,907	(216,907)
Increase (decrease) in liabilities:		
Accounts payable	(46,998)	13,169
Accrued expenses	84,476	20,533
Refundable advances	(23,895)	98,267
Subrecipients payable	1,672,052	(5,175,964)
Due to Commonwealth of Pennsylvania	(4,512)	34,322
Operating lease liabilities	(320,134)	(302,941)
Net cash provided by (used in) operating activities	<u>1,376,084</u>	<u>(1,132,837)</u>
<b>Cash Flows from Investing Activities:</b>		
Purchase of investments	(84,282)	(35,286)
Sale of investments	100,366	17,382
Net cash provided by (used in) investing activities	<u>16,084</u>	<u>(17,904)</u>
<b>Cash Flows from Financing Activities:</b>		
Proceeds from line of credit	430,000	680,000
Payments on line of credit	(430,000)	(550,000)
Net cash provided by (used in) financing activities	<u>-</u>	<u>130,000</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>1,392,168</u>	<u>(1,020,741)</u>
<b>Cash and Cash Equivalents:</b>		
Beginning of year	<u>2,027,290</u>	<u>3,048,031</u>
End of year	<u>\$ 3,419,458</u>	<u>\$ 2,027,290</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, 2024 AND 2023

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### 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, the U.S. Department of Housing and Urban Development, 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

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# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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assumptions that affect the reported amounts and disclosures in the financial statements. 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.

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, 2024 and 2023, the Coalition has no Level 2 or Level 3 investments.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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Investments whose values are based on quoted market prices in active markets, and are therefore classified within Level 1, include money market funds and exchange traded funds.

### Accounts Receivable

Items recorded in accounts receivable consist of miscellaneous receivables. Amounts are considered by management to be fully collectible at year-end. The Coalition has considered factors impacting the need for an allowance for credit losses given historical experience, current conditions, as well as reasonable and supportable forecasts, and has determined that the ending allowance estimate or any adjustment to the allowance, would be immaterial to the financial statements at June 30, 2024 and 2023.

### 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. Contract receivables are charged to bad debt expenses when deemed uncollectible based upon review of individual amounts. Contracts/grants are not subjected to the ASU 2016-13 "Credit Losses" standard.

### 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. Conditional promises to give are not included as support until the conditions are substantially met and the promise becomes unconditional.

### 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.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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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.

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.

### Leases

The Coalition determines if an arrangement is or contains a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities in the statement of financial position. ROU assets and operating lease liabilities reflect the present value of the future minimum lease payments over the lease term, discounted using a risk-free rate. Lease and non-lease components of lease agreements are accounted for separately. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Coalition will exercise that option. The Coalition does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

### 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, 2024 and 2023.

### Subrecipients Payable

The Coalition provides private foundation, state, and federal awards to subrecipients to support domestic violence programs. If the payment of a grant is conditional upon the

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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recipient meeting certain criteria or barriers, the grant expense is not recognized until that barrier has been met. During the years ended June 30, 2024 and 2023, the Coalition provided private foundation, state, and federal awards to subrecipients of \$39,013,937 and \$39,037,198, respectively. Subrecipients submit requests for reimbursement to the Coalition for eligible program expenses. The Coalition had amounts payable to the subrecipients of \$6,774,156 and \$5,102,104 at June 30, 2024 and 2023, respectively. The amounts recorded as payable have been approved and barriers for payment have been met.

### 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.

### Government Contracts, Grants, Contributions and Refundable Advances

A portion of the Coalition's revenue was derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Coalition has incurred expenditures in compliance with specific contract or grant provisions.

Conditional contributions received by the Coalition are recorded as refundable advances until the conditions are substantially met. When the conditions are substantially met, the contributions become unconditional.

Unconditional 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.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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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.

### Revenue Recognition

Revenue received from contract administration is recognized when the Coalition provides the administration services to each of the programs with respect to the grant agreements.

### Contributions of Non-Financial Assets

Contributions of non-financial assets 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, 2024 and 2023.

### 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 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. There was no unrelated business income during the years ended June 30, 2024 and 2023.

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, 2021.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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### Adopted Accounting Standards

The provisions of these Accounting Standards Updates (ASU) have been adopted and incorporated into these financial statements:

ASU 2016-13, *“Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments.”* These amendments and related amendments require a financial asset (or a group of financial assets) measured at amortized cost basis to be presented at the net amount expected to be collected. This includes loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposures, reinsurance receivables, and any other financial assets not excluded from the scope that have the contractual right to receive cash. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

### Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

### Subsequent Events

Subsequent events were evaluated through February 12, 2025, which is the date the financial statements were available to be issued.

## **3. Risks and Uncertainties – Cash and Investments**

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. Cash deposits are held in financial institutions, which are FDIC insured. The cash accounts exceeded federally insured limits by \$3,222,522 and \$1,307,186 at June 30, 2024 and 2023, respectively.

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, 2024 AND 2023

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The Coalition receives a significant portion of its funding from federal sources. As such, it is subject to risks and uncertainties associated with changes in federal funding policies and priorities. Recently, the current administration issued a directive to temporarily freeze federal financial assistance programs pending a review of compliance with executive orders and the administration's priorities. Although this directive was temporarily blocked by a federal court, the situation remains fluid and could result in delays or reductions in federal funding. This uncertainty may impact the Coalition's ability to carry out its programs and services effectively. The Coalition is actively monitoring the situation and evaluating contingency plans to mitigate potential disruptions.

#### 4. Investments

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

	<u>2024</u>	<u>2023</u>
Money market funds	\$ 19,948	\$ 38,669
Exchange traded funds	<u>1,103,953</u>	<u>1,011,290</u>
	<u>\$ 1,123,901</u>	<u>\$ 1,049,959</u>

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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

	Level	2024	2023
Money market funds	1	\$ 19,948	\$ 38,669
Exchange traded funds:			
Emerging markets	1	74,767	71,647
Small blend	1	27,951	25,788
Mid-cap blend	1	59,276	53,359
Large blend	1	296,391	242,091
Foreign large blend	1	232,322	218,352
Intermediate government	1	28,828	58,570
Long government	1	149,233	151,415
Large growth	1	23,243	26,998
Corporate bond	1	50,825	72,040
Short term bond	1	53,462	52,196
High yield bond	1	39,795	38,834
Multisector bond	1	67,860	-
		<u>\$ 1,123,901</u>	<u>\$ 1,049,959</u>

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, 2024 and 2023, there were no significant transfers between fair value levels.

The Coalition uses the following valuation techniques to measure fair value of assets on a recurring basis. There have been no changes in the methodologies used at June 30, 2024 and 2023.

*Exchange Traded Funds:* Exchange traded funds are valued based on quoted market prices for identical securities. These investments are classified within Level 1 of the valuation hierarchy.

*Money Market Mutual Funds:* Money market mutual funds are valued at a stable \$1.00 net assets value, which is the value at which the fund is traded and approximates fair value based on the fair value of the underlying investment. Such securities are classified within Level 1 of the valuation hierarchy.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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### 5. Board-Designated Endowment Fund

The Coalition's investments and a portion of cash and cash equivalents 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:

	<u>2024</u>	<u>2023</u>
Beginning of year	\$ 1,052,117	\$ 966,615
Contributions	-	-
Withdrawals	(44,694)	(6,316)
Investment income (loss), net	<u>119,570</u>	<u>91,818</u>
End of year	<u>\$ 1,126,993</u>	<u>\$ 1,052,117</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.

#### 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.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

### 6. Furniture and Equipment

Furniture and equipment consist of the following at June 30:

	<u>2024</u>	<u>2023</u>
Furniture and equipment	\$ 217,022	\$ 217,022
Leasehold improvements	<u>146,928</u>	<u>146,928</u>
	363,950	363,950
Accumulated depreciation	<u>(363,950)</u>	<u>(363,950)</u>
Furniture and equipment, net	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Depreciation expense was \$0 for the years ended June 30, 2024 and 2023 as all assets were fully depreciated.

### 7. Conditional Grants

At June 30, 2024 and 2023, respectively, \$12,177,200 and \$18,169,509 of conditional grants were awarded to the Coalition for which cash had not been received, and barriers have not been met at year end.

<u>Grantor</u>	<u>2024</u>	<u>2023</u>
Pennsylvania Commission on Crime and Delinquency	\$ 269,664	\$ 623,613
Pennsylvania Department of Community and Economic Development	713,051	484,941
U.S. Department of Housing and Urban Development	3,588,720	5,592,575
U.S. Department of Justice	48,169	18,741
U.S. Department of Health & Human Services	814,007	953,125
Pennsylvania Department of Health	133,153	143,221
Pennsylvania Department of Human Services	<u>6,610,436</u>	<u>10,353,293</u>
	<u><u>\$ 12,177,200</u></u>	<u><u>\$ 18,169,509</u></u>

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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### 8. Line of Credit

The Coalition maintains a \$1,000,000 line of credit with a financial institution. As of June 30, 2024 and 2023, the balance was \$130,000. Borrowings under the line of credit bear interest at a rate equal to the Wall Street Journal's prime rate (8.5% and 8.25% at June 30, 2024 and 2023, 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.

### 9. Leases

The Coalition's operating leases consist primarily of real estate. One lease term includes a 60-month extension, available at the Coalition's option, which is not reasonably certain to be exercised. Discount rates for the operating leases utilize the risk-free rate in lieu of its incremental borrowing rate.

The components of lease expense were as follows as of June 30:

	<u>2024</u>	<u>2023</u>
Operating lease cost	\$ 340,922	\$ 340,922
Short-term lease cost	33,463	28,918

Other information related to leases was as follows as of June 30:

Supplemental cash flows information	<u>2024</u>	<u>2023</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 339,038	\$ 330,769
Weighted average remaining lease term:		
Operating leases	1.50 years	2.50 years
Weighted average discount rate:		
Operating leases	2.87%	2.87%

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

Future maturities of lease liabilities are presented in the following table:

Year Ending June 30,	Operating Leases
2025	\$ 351,310
2026	173,163
2027	225
Total future minimum lease payments	524,698
Less: Interest	(11,805)
Total	<u>\$ 512,893</u>

### 10. Net Assets

Net assets consist of the following as of June 30:

	2024		2023	
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions
Board-designated				
Dameron Stoddard Endowment	\$ 1,126,993	\$ -	\$ 1,052,117	\$ -
Heilner Fund	-	934	-	632
Pirates Fund	-	-	-	2,500
Caucuses Fund	-	19,690	-	24,547
Undesignated	745,965	-	819,683	-
Total	<u>\$ 1,872,958</u>	<u>\$ 20,624</u>	<u>\$ 1,871,800</u>	<u>\$ 27,679</u>

### 11. Retirement Plan

For the years ended June 30, 2024 and 2023, 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, 2024 and 2023, the Coalition contributed \$123,602 and \$120,242, respectively.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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### 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.

### 13. Significant Funding Agencies

The Coalition's contract revenue for the year ended June 30, 2024 and 2023, includes \$43,342,892 and \$43,267,988, respectively, resulting from contracts with government agencies.

Revenues from the DHS totaled \$34,493,606 and \$35,290,449, which approximated 77% and 79% of total revenues, gains, and other support for the years ended June 30, 2024 and 2023, respectively. Contracts receivable from the DHS were \$848,204 and \$1,209,244 at June 30, 2024 and 2023, respectively. A significant reduction in the level of this support would have a material effect on the Coalition's programs.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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### 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, 2024:

<u>Subrecipient Organization</u>	<u>Expense</u>	<u>Payable</u>
Lutheran Settlement House	\$ 586,461	\$ 48,360
Transitions of PA	1,058,538	133,048
The Women's Center & Shelter of Greater Pittsburgh	1,482,234	242,746
Women Against Abuse	1,812,330	267,343

Transactions with these related parties consisted of the following during the year ended and as of June 30, 2023:

<u>Subrecipient Organization</u>	<u>Expense</u>	<u>Payable</u>
Lutheran Settlement House	\$ 1,134,411	\$ 207,059
Transitions of PA	1,072,153	83,304
The Women's Center & Shelter of Greater Pittsburgh	2,055,616	674,919
Women Against Abuse	1,927,564	215,882

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

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### 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 8 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 expected to be available to meet general expenses within one year.

	2024	2023
Cash and cash equivalents	\$ 3,419,458	\$ 2,027,290
Investments	1,123,901	1,049,959
Accounts receivable	75,026	46,274
Contracts receivable	5,102,911	4,716,667
Assets restricted by donors for specific purposes	(20,624)	(27,679)
Board-designated assets	(1,126,993)	(1,052,117)
Financial assets expected to be available to meet cash needs for general expenses within one year	<u>\$ 8,573,679</u>	<u>\$ 6,760,394</u>

## **SUPPLEMENTARY INFORMATION**

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Grantor/Pass-Through Grantor's Number	Federal Expenditures	Expenditures to Subrecipients
<b>U.S. Department of Health and Human Services:</b>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	5NUS4CE2320-02-00	\$ 234,594	\$ 86,910
Injury Prevention and Control Research and State and Community Based Programs	93.136	23NUSCE002320	251,267	151,463
Subtotal 93.136			485,861	238,373
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	2301-PASDVC	104,925	-
Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591	2301-PASDVC	187,867	-
COVID-19 Family Violence Prevention and Services/ State Domestic Violence Coalition	93.591	2101-PASDC6	31,146	-
COVID-19 Family Violence Prevention and Services/ State Domestic Violence Coalition	93.591	2201-PASTC6	63,639	-
Subtotal 93.591			387,577	-
Passed through Pennsylvania Department of Human Services:				
Grants to States for Access and Visitation Programs	93.597	4100093110	78,558	42,553
Grants to States for Access and Visitation Programs	93.597	4100093110	203,630	123,921
Subtotal 93.597			282,188	166,474
Social Services Block Grant	93.667	4100096606	5,450,414	4,790,914
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	4100096606	3,909,258	3,796,421
COVID-19 Family Violence Prevention and Services/ Domestic Violence Shelter and Supportive Services	93.671	4100096606	906,271	837,260
COVID-19 Family Violence Prevention and Services/ Domestic Violence Shelter and Supportive Services	93.671	4100096606	2,815,245	2,779,598
Subtotal 93.671			7,630,774	7,413,279
Passed through Pennsylvania Department of Health:				
Traumatic Brain Injury State Demonstration Grant Program	93.234	4100090832	10,068	-
Total U.S. Department of Health and Human Services			14,246,882	12,609,040
<b>U.S. Department of Housing and Urban Development:</b>				
Continuum of Care Program	14.267	PA0927L3T092204	60,496	-
Continuum of Care Program	14.267	PA0980D3E012102	2,094,657	1,953,626
Continuum of Care Program	14.267	PA0920L3T062204	188,398	188,398
Continuum of Care Program	14.267	PA0809L3T092105	1,230,663	1,120,174
Continuum of Care Program	14.267	PA1088D3T092200	74,397	8,193
Continuum of Care Program	14.267	PA1032D3T092100	1,418,067	1,348,489
Continuum of Care Program	14.267	PA1032D3T092201	2,441,359	2,349,954
Subtotal 14.267			7,508,037	6,968,834

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Grantor/Pass-Through Grantor's Number	Federal Expenditures	Expenditures to Subrecipients
Passed through Pennsylvania Department of Community and Economic Development:				
COVID-19 - Emergency Solutions Grant Program	14.231	E-23-DC-42-0001	24,635	19,722
COVID-19 - Emergency Solutions Grant Program	14.231	E-20-DW-42-0001	276,538	231,916
COVID-19 - Emergency Solutions Grant Program	14.231	E-23-DC-42-0001	12,314	7,598
Subtotal 14.231			313,487	259,236
Total U.S. Department of Housing and Urban Development			7,821,524	7,228,070
<b>U.S. Department of Justice:</b>				
State Domestic Violence and Sexual Assault Coalitions	16.556	15-JOVW-22-GG-00922-STAT	16,683	-
State Domestic Violence and Sexual Assault Coalitions	16.556	15-JOVW-22-GG-00922-STAT	61,923	-
Subtotal 16.556			78,606	-
Passed through Pennsylvania Commission on Crime and Delinquency:				
Crime Victim Assistance	16.575	2018/2019/2020-VF-05-33159	82,065	-
Crime Victim Assistance	16.575	2020-VF-05-40392	168,532	-
Subtotal 16.575			250,597	-
Violence Against Women Formula Grants	16.588	2021/2022/2023-VA-01/02/03-36163	145,944	-
Total U.S. Department of Justice			475,147	-
Total Expenditures of Federal Awards			\$ 22,543,553	\$ 19,837,110
				(Concluded)

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, 2024

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### 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

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

### 3. Commonwealth of Pennsylvania - Pass-through Funding

During the year ended June 30, 2024, the Coalition funding passed through from the Commonwealth of Pennsylvania Department of Health and Department of Community and Economic Development were as follows:

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Grantor/Pass- Through Grantor's Number	Beginning Accrued/ (Deferred) Revenue	Amount Received	Amount Expended	Ending Accrued/ (Deferred) Revenue
<b>Pennsylvania Department of Health</b>						
Traumatic Brain Injury State Demonstration Grant Program	93.234	4100090832	\$ 31,521	\$ 40,545	\$ 10,068	\$ 1,044
<b>Pennsylvania Department of Community and Economic Development</b>						
COVID-19 Emergency Solutions Grant Program	14.231	E-23-DC-42-0001	-	-	24,635	24,635
COVID-19 Emergency Solutions Grant Program	14.231	E-20-DW-42-0001	1,689,386	1,965,924	276,538	-
COVID-19 Emergency Solutions Grant Program	14.231	E-23-DC-42-0001	-	-	12,314	12,314
Total 14.231			<u>\$ 1,689,386</u>	<u>\$ 1,965,924</u>	<u>\$ 313,487</u>	<u>\$ 36,949</u>

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

ACT 44, MEDICAL ADVOCACY, F.V.P.S, ACT 222, SSBG (TITLE XX) AND OIM  
(FUNDED BY THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES)

## REVENUES AND EXPENDITURES, BUDGET AND ACTUAL

FOR THE PERIOD JULY 1, 2023 TO SEPTEMBER 30, 2023

	<u>Actual</u>	<u>Budget</u>
Revenues:		
Act 44	\$ 4,206,496	\$ 4,841,034
Medical Advocacy (Act 44)	157,134	182,217
F.V.P.S.	829,576	1,020,537
Act 222	176,044	208,250
SSBG	1,166,216	1,426,249
OIM	3,487	22,500
	<u>6,538,953</u>	<u>7,700,787</u>
Total revenues		
Expenditures:		
Administrative salaries	437,771	473,148
Administrative benefits	105,117	116,504
Audit	2,573	2,970
Consultant and professional fees	61,779	62,530
Equipment and furniture	14,114	16,328
Membership	8,405	9,458
Postage	498	647
Printing and photocopy	81	953
Professional development	2,976	4,738
Space costs	49,294	53,416
Supplies	694	2,184
Telephone	2,124	2,297
Travel	3,540	10,411
	<u>688,966</u>	<u>755,584</u>
Total expenditures before subcontractor costs		
Subcontractor costs	<u>5,849,987</u>	<u>6,945,203</u>
	<u>6,538,953</u>	<u>7,700,787</u>
Total expenditures		
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

ACT 44, MEDICAL ADVOCACY, F.V.P.S, ACT 222, SSBG (TITLE XX) AND OIM  
(FUNDED BY THE PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES)

## REVENUES AND EXPENDITURES, BUDGET AND ACTUAL

FOR THE PERIOD OCTOBER 1, 2023 TO JUNE 30, 2024

	Actual	Budget
Revenues:		
Act 44	\$ 14,816,207	\$ 15,153,247
Medical Advocacy (Act 44)	543,077	594,280
F.V.P.S.	3,061,526	3,234,417
Act 222	629,971	656,956
SSBG	4,284,198	4,538,784
OIM	66,453	86,513
	23,401,432	24,264,197
Total revenues		
Expenditures:		
Administrative salaries	1,461,260	1,462,590
Administrative benefits	327,694	346,426
Audit	22,037	22,037
Consultant and professional fees	152,061	152,061
Equipment and furniture	42,401	48,923
Membership	31,380	39,021
Postage	1,682	2,378
Printing and photocopy	137	2,777
Professional development	9,781	18,959
Space costs	145,882	147,524
Supplies	28,666	28,666
Telephone	6,796	7,012
Travel	45,921	55,000
	2,275,698	2,333,374
Total expenditures before subcontractor costs		
Subcontractor costs	21,125,734	21,930,823
	23,401,432	24,264,197
Total expenditures		
Excess of revenues over expenditures	\$ -	\$ -

**Pennsylvania Coalition  
Against Domestic Violence**

Independent Auditor's Reports  
Required by the Uniform Guidance

Year Ended June 30, 2024

**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, 2024, 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 February 12, 2025.

**Report on 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) as a basis for designing 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 Coalition’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 or significant deficiencies may exist that were not identified.

### Report on 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 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 Coalition'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 Coalition's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Maher Duessel*

Harrisburg, Pennsylvania  
February 12, 2025

## **Independent Auditor’s Report on Compliance for the 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 the Major Federal Program**

#### **Opinion on the Major Federal Program**

We have audited Pennsylvania Coalition Against Domestic Violence (Coalition)’s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the Coalition’s major federal program for the year ended June 30, 2024. The Coalition’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Coalition complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2024.

#### **Basis for Opinion on the Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Coalition 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 the major federal program. Our audit does not provide a legal determination of the Coalition’s compliance with the compliance requirements referred to above.

## Responsibilities of Management for Compliance

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

## Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Coalition'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 Coalition'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 Coalition's internal control over compliance. Accordingly, no such opinion is expressed.

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

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 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 program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance 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 in internal control 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. Accordingly, this report is not suitable for any other purpose.

*Maher Duessel*

Harrisburg, Pennsylvania  
February 12, 2025

# PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2024

### 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:

Federal ALN(s)

14.267

Name of Federal Program or Cluster

Continuum of Care Program

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, 2024

- 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, 2024**

**NONE**