

**DOMESTIC VIOLENCE CENTER OF
CHESTER COUNTY AND SUBSIDIARY
Consolidated Financial Statements
June 30, 2024
With Independent Auditor's Report**

Domestic Violence Center of Chester County and Subsidiary
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June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Domestic Violence Center of Chester County and Subsidiary:

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Domestic Violence Center of Chester County and Subsidiary, which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Domestic Violence Center of Chester County and Subsidiary as of June 30, 2024, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Domestic Violence Center of Chester County and Subsidiary's ability to continue as a going concern for one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 Domestic Violence Center of Chester County and Subsidiary'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Domestic Violence Center of Chester County and Subsidiary'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 audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, for the year ended June 30, 2024, as required by Title 2 U.S. *Code of Federal Regulations* ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The schedules of budgeted, reported and allowable costs, as required by the Pennsylvania Coalition Against Domestic Violence, are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 January 21, 2025, on our consideration of Domestic Violence Center of Chester County and Subsidiary'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Domestic Violence Center of Chester County and Subsidiary's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Withum Smith + Brown, PC". The signature is written in a cursive, professional style.

January 21, 2025

Domestic Violence Center of Chester County and Subsidiary
Consolidated Statement of Financial Position
June 30, 2024

Assets

Current assets

Cash, cash equivalents	\$ 1,355,143
Contributions and grants receivable	433,387
Prepaid expenses	<u>36,313</u>
Total current assets	<u>1,824,843</u>

Other assets

Restricted cash	45,641
Property and equipment, net	3,404,523
Beneficial interest in assets held by community foundation	<u>227,298</u>
Total other assets	<u>3,677,462</u>

Total assets	<u>\$ 5,502,305</u>
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Liabilities and Net Assets

Current liabilities

Accounts payable and accrued expenses	\$ 292,385
Advances	<u>111,440</u>
Total current liabilities	403,825

Other liabilities

Mortgage Payable	<u>500,000</u>
Total liabilities	<u>903,825</u>

Net assets

Without donor restrictions	4,331,108
With donor restrictions	<u>267,372</u>
Total net assets	<u>4,598,480</u>

Total liabilities and net assets	<u>\$ 5,502,305</u>
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The Notes to Consolidated Financial Statements are an integral part of this statement.

Domestic Violence Center of Chester County and Subsidiary
Consolidated Statement of Activities
Year Ended June 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue and support			
Contributions	\$ 380,707	\$ 43,000	\$ 423,707
Government grants	2,123,272	-	2,123,272
Special events, net of expenses of \$20,609	92,094	-	92,094
Client service income	4,591	-	4,591
Rental income	251,300	-	251,300
Change in value of beneficial interest in assets held by community foundation	-	30,112	30,112
Other	25,267	-	25,267
Net assets released from restrictions	<u>250,248</u>	<u>(250,248)</u>	<u>-</u>
Total revenue and support	<u>3,127,479</u>	<u>(177,136)</u>	<u>2,950,343</u>
Expenses			
Program services			
Adult counseling	457,460	-	457,460
Children's services	127,782	-	127,782
Housing	1,007,442	-	1,007,442
Legal services	711,561	-	711,561
Public education	343,987	-	343,987
Support services			
Management and general	232,157	-	232,157
Development	<u>154,340</u>	<u>-</u>	<u>154,340</u>
Total expenses	<u>3,034,729</u>	<u>-</u>	<u>3,034,729</u>
Change in net assets	92,750	(177,136)	(84,386)
Net assets			
Beginning of year	<u>4,238,358</u>	<u>444,508</u>	<u>4,682,866</u>
End of year	<u>\$ 4,331,108</u>	<u>\$ 267,372</u>	<u>\$ 4,598,480</u>

The Notes to Consolidated Financial Statements are an integral part of this statement.

Domestic Violence Center of Chester County and Subsidiary
Consolidated Statement of Functional Expenses
Year Ended June 30, 2024

	Program Services					Support Services		Total
	Adult Counseling	Children's Services	Housing	Legal Services	Public Education	Management and General	Development	
Personnel								
Salaries	\$ 311,314	\$ 91,720	\$ 477,036	\$ 507,646	\$ 239,169	\$ 99,368	\$ 88,680	\$ 1,814,933
Payroll taxes	24,478	7,016	36,399	38,582	18,237	3,578	6,750	135,040
Employee benefits	21,766	15,954	62,213	93,420	28,670	3,479	2,960	228,462
Total personnel expenses	357,558	114,690	575,648	639,648	286,076	106,425	98,390	2,178,435
Client assistance	54,356	330	23,518	3,456	-	2,958	-	84,618
Computer expense	7,028	2,661	19,610	13,924	11,363	27,098	4,250	85,934
Depreciation	7,481	2,374	188,540	10,942	5,125	13,350	1,499	229,311
Equipment maintenance	980	980	15,410	2,798	918	133	83	21,302
Insurance	2,800	1,659	38,358	9,942	1,418	3,846	1,418	59,441
Interest	-	-	2,643	-	-	-	-	2,643
Office supplies and expenses	314	113	1,074	3,013	394	6,974	40,363	52,245
Postage	-	-	42	103	68	460	96	769
Professional fees	2,572	1,033	5,854	5,123	22,762	39,967	4,850	82,161
Rent	11,133	-	-	6,600	4,908	-	-	22,641
Shelter operations								
Facility operations	1,548	1,461	79,906	3,529	1,203	10,764	600	99,011
Utilities	5,545	985	48,740	3,712	1,013	12,731	450	73,176
Staff conferences and training	-	620	-	1,742	3,175	1,998	1,185	8,720
Telephone	6,102	766	8,099	4,111	3,352	5,354	1,156	28,940
Travel	43	110	-	2,918	2,212	99	-	5,382
Total non-personnel expenses	99,902	13,092	431,794	71,913	57,911	125,732	55,950	856,294
Total expenses	\$ 457,460	\$ 127,782	\$ 1,007,442	\$ 711,561	\$ 343,987	\$ 232,157	\$ 154,340	\$ 3,034,729

The Notes to Consolidated Financial Statements are an integral part of this statement.

Domestic Violence Center of Chester County and Subsidiary
Consolidated Statement of Cash Flows
Year Ended June 30, 2024

Operating activities

Change in net assets	\$ (84,386)
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	229,311
Change in value in beneficial interest in assets held by community foundation	(30,112)
(Increase) decrease in Contributions and grants receivable	(103,403)
Prepaid expenses	(25,032)
Increase (decrease) in Accounts payable and accrued expenses	77,406
Advances	<u>(4,934)</u>
Net cash provided by operating activities	<u>58,850</u>

Investing activity

Purchase of property and equipment	<u>(100,636)</u>
Net cash used in investing activity	<u>(100,636)</u>

Net change in cash (41,786)

Cash and Restricted cash

Beginning of year	<u>1,442,570</u>
End of year	<u>\$ 1,400,784</u>

The Notes to Consolidated Financial Statements are an integral part of this statement.

Domestic Violence Center of Chester County
Notes to Consolidated Financial Statements
June 30, 2024

1. NATURE OF OPERATIONS

The mission of the Domestic Violence Center of Chester County and Subsidiary ("DVCCC" or the "Organization") is to reduce, remedy and prevent domestic violence in Chester County.

DVCCC is the only organization in Chester County that has a contract with the PA Department of Human Services and the PA Coalition Against Domestic Violence to provide services to victims and their dependent children that present their primary victimization as domestic violence which includes family and/or relationship violence such as intimate partner violence, dating violence, human trafficking and/or elderly family abuse. DVCCC provides equal program services and employment without regard to race, gender, color, creed, age, national origin, sexual identity, sexual orientation, disability, economic, social or marital status or political or religious belief. Services are provided at a main confidential location and at Outreach Offices in Kennett Square, Oxford, Coatesville, Phoenixville and the Chester County Justice Center.

The Domestic Violence Center of Chester County began as the YWCA Women's Resource Center ("WRC"), to serve as an information and referral service for Chester County women. Once this service became known, it started receiving a flood of calls from women in situations of violence. The directors of WRC, finding no organization in the area to which the victims could be referred, reorganized the organization as the Domestic Violence Center of Chester County in 1976 focusing on domestic violence intervention and prevention. Since we opened our doors, we have served more than 60,000 victims of domestic abuse, reaching over 4,000 individuals each year through our programs.

DVCCC Phase IV, L.P. (the "Partnership") is a Pennsylvania limited partnership organized for the purpose of developing, constructing, owning, maintaining and operating a 2-building 13-unit housing project in the Township of West Goshen, Chester County, Pennsylvania, known as Breaking New Ground Phase IV (the "Project"). The townhouses are marketed solely to individuals who are survivors of domestic violence in the Chester County area. The Partnership has a general partner, Domestic Violence Center Phase IV, LLC, and one limited partner, Garfield Commons LLC. Both the limited partner and the general partner are owned by Domestic Violence Center of Chester County (the "affiliate" or "DVCCC").

DVCCC provides the following programs:

Housing

The housing program is designed to meet basic needs. DVCCC has three housing programs: Emergency Shelter/Safe House; Bridge Transitional Housing and Garfield Commons which consist of Apartments (4 one-bedroom units and a 2-bedroom house) and two buildings consisting of thirteen three-bedroom townhome units. Garfield Commons is a low-income housing rental project located in West Chester, PA.

Counseling

The adult counseling program is designed to empower victims and strengthen families affected by the trauma of domestic violence. Services are provided via 24-hour crisis hotline, individual and group trauma-informed counseling. Referrals to other service organizations are provided as needed. The children's counseling services seeks to mediate the effects of domestic violence on children of survivors by providing appropriate and bilingual safety plans, individual and group counseling, parenting skills and workshops, and school liaison services.

Legal Services

The legal services program includes legal options counseling, advice and representation in Protection from Abuse cases, custody, support, bankruptcy, immigration and other civil matters. The Lethality Assessment Program ("LAP") is designed to help identify victims of domestic violence who are at the greatest risk of being killed, for the purpose of getting them out of harm's way.

Domestic Violence Center of Chester County
Notes to Consolidated Financial Statements
June 30, 2024

Public Education and Training

This program is designed to promote social responsibility by developing a coordinated community response to domestic violence. DVCCC proactively seeks out opportunities to provide information on recognizing abusive relationships and the wide range of services available to victims. A strong focus of our education is dating violence awareness presentations to high schools and colleges. Coaching Boys Into Men ("CBIM") is an evidence based program is designed to use the power of sports to promote an environment of respect, integrity, and non-violence to high school athletes. DVCCC trains local high school coaches on how to implement the CBIM curriculum. The 12-week program fits into the sports season.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The consolidated financial statements have been prepared on the accrual basis of accounting whereby revenues are recognized when earned and expenses when incurred.

Principles of Consolidation

The consolidated financial statements include the accounts of the Organization and the DVCCC Phase IV, Inc. because the Organization has both control and an economic interest in the DVCCC Phase IV, Inc. All significant intercompany accounts and transactions have been eliminated in consolidation. Unless otherwise noted, these consolidated entities are hereinafter referred to as "DVCCC."

Basis of Presentation

Financial reporting by not-for-profit organizations requires that resources be classified for accounting and reporting purposes into net asset categories according to externally (donor) imposed restrictions as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of DVCCC. These net assets may be used at the discretion of the DVCCC.

Net assets with donor restrictions: Net assets that are subject to donor-imposed restrictions that will be satisfied by actions of DVCCC and/or the passage of time. When a restriction is satisfied, 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".

Also included in this category are net assets that are subject to donor-imposed restrictions that neither expire by passage of time nor can be satisfied by actions of DVCCC. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Accounting Estimates

Management uses estimates and assumptions in preparing consolidated financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Significant estimates include depreciation and allocation of expenses. Actual results could differ from those estimates.

Fair Value Measurements of Assets and Liabilities

GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available.

Domestic Violence Center of Chester County
Notes to Consolidated Financial Statements
June 30, 2024

Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of DVCCC. Unobservable inputs reflect DVCCC's assumptions about the inputs market participants would use in pricing the asset or liability based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that DVCCC has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these assets and liabilities does not require a significant degree of judgment.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable, that is, inputs that reflect DVCCC's own assumptions.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Cash, Cash Equivalents and Restricted Cash

All cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, are considered to be cash and cash equivalents.

DVCCC considers the cash held in the tenant security deposits, reserve for replacements and the operating deficit reserve to be restricted cash. Restricted cash as of June 30, 2024 was \$45,640 and is included in cash and restricted cash on the consolidated statement of financial position.

Contributions and Grants Receivable

Contributions and grants receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts and current economic conditions. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Management has determined there was no valuation allowance necessary at June 30, 2024. DVCCC does not charge interest on outstanding balances.

Property and Equipment

Purchased property and equipment are recorded at cost less accumulated depreciation. Donations of property and equipment are recorded as contributions at fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, DVCCC determines expirations of donor restrictions when the donated or acquired assets are placed in service. Depreciation is computed using the straight-line method over the estimated useful lives of the assets which range from 5 to 40 years.

Domestic Violence Center of Chester County
Notes to Consolidated Financial Statements
June 30, 2024

DVCCC reviews and evaluates its property and equipment for impairment when events or changes in circumstances indicate that the related carrying amounts may not be recoverable. An impairment is considered to exist if the total estimated future cash flows on an undiscounted basis are less than the carrying amount of the assets. If the carrying value exceeds the cash flows, then recorded amounts of the assets are reduced to their fair value.

Expenditures that substantially increase estimated useful lives are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred.

Beneficial Interest in Assets Held by Community Foundation

The beneficial interest in assets held by community foundation is reported at the fair value of the assets maintained in the endowment funds (Note 4).

Revenue Recognition

Contributions received are recorded as net assets without donor restrictions or with donor restrictions depending on the absence or existence and nature of any donor restrictions. Unconditional contributions are recognized as revenue when the related promise to give is received. Conditional contributions are recognized as revenue when the conditions are satisfied.

Government grants revenue is derived from cost-reimbursement contracts which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific grant provisions. Amounts received prior to incurring qualifying expenditures are reported as advances in the statements of financial position.

Rental income is earned pursuant to lease agreements. The rents are accounted for as operating leases and revenues are recorded ratably over the term of the lease agreement. Advanced rent payments received from tenants are included in accounts payable and accrued expenses in the consolidated statement of financial position.

Donated Services

DVCCC receives a significant amount of contributed time from volunteers and the Board of Directors, without compensation. The consolidated financial statements do not reflect the value of these contributed services since these services do not meet the criteria for recognition.

Functional Allocation of Expenses

The costs of providing various program and supporting services have been presented on a functional basis in the statements of activities and functional expenses. Expenses directly attributable to a specific functional area are reported as expenses of that functional area. Expenses not directly attributable to a specific functional area are allocated, based on estimates of time and effort.

Concentration of Credit Risk

Financial instruments that potentially subject DVCCC to concentration of credit risk are cash and accounts receivable. DVCCC maintains its cash accounts at a single financial institution in Chester County. At times, these accounts may exceed federally-insured limits. DVCCC has not experienced any losses in these accounts. Any loss incurred or a lack of access to such funds could have a significant adverse impact on DVCCC's financial condition, results of operations, and cash flows. The composition of accounts receivable is described in the accompanying statements of financial position. Substantially all of the accounts receivable at June 30, 2024 are expected to be collected by June 30, 2025.

Domestic Violence Center of Chester County
Notes to Consolidated Financial Statements
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Income Tax Status

DVCCC qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, and no provision or liability for income taxes is required.

GAAP requires entities to evaluate, measure, recognize and disclose any uncertain income tax positions taken on their tax returns. GAAP prescribes a minimum recognition threshold that a tax position is required to meet in order to be recognized in the consolidated financial statements. DVCCC believes that it had no uncertain tax positions as defined in GAAP.

3. PROPERTY AND EQUIPMENT

Property and equipment as of June 30, 2024 consisted of the following:

Held for operations	
Land	\$ 70,000
Building	288,887
Building improvements	1,546,359
Furniture and equipment	<u>531,815</u>
	2,437,061
Less: Accumulated depreciation	<u>(1,758,355)</u>
	<u>678,706</u>
Construction in progress	<u>97,236</u>
Held for lease	
Land and building	4,728,282
Less: Accumulated depreciation	<u>(2,099,701)</u>
	<u>2,628,581</u>
Total property and equipment	<u>\$ 3,404,523</u>

Depreciation expenses for the year ended June 30, 2024 was \$229,311.

4. BENEFICIAL INTEREST IN ASSETS HELD BY COMMUNITY FOUNDATION

DVCCC has entered into an agreement with the Chester County Community Foundation (the "Foundation") to establish two endowment funds to support the operating, program and capital needs of DVCCC.

As is standard with community foundation agreements, DVCCC has irrevocably relinquished its right to the amounts transferred to the Foundation in exchange for future distributions of the endowment funds' earnings. However, the endowment funds and distributions from the endowment funds are subject to the Foundation's ultimate control and discretion.

The terms of the agreement allow for the Foundation to make distributions to DVCCC in an amount equal to 5% of the current fair value of the endowment fund. DVCCC did not receive any distributions from the Foundation in 2024.

Domestic Violence Center of Chester County
Notes to Consolidated Financial Statements
June 30, 2024

5. LINE OF CREDIT

DVCCC has a \$249,999 bank line of credit that has no stated expiration date. Advances under the credit line are payable on demand, bear interest at the Wall Street Journal's prime rate plus .25% with a floor rate of 4.00% (prime rate as of June 30, 2024 was 8.25%) and are secured by a mortgage on DVCCC's real estate used for operations. There were no advances outstanding under the credit line at June 30, 2024.

6. MORTGAGE PAYABLE

Under the agreement with the mortgage loan lender, the Organization is subject to restrictions as to operating policies, tenant eligibility and occupancy, rental charges, operating expenditures and distributions to partners. The townhouse project is pledged as collateral for the mortgages. The mortgage note is nonrecourse debt secured by deed of trust on the related real estate.

The mortgage note is payable to the Department of Community Development of the County of Chester. The note is non-interest bearing and is payable in full December 2035. The balance on the note payable at June 30, 2024 is \$500,000.

7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of contributions received that were restricted for the following purposes:

	<u>Balance</u> <u>6-30-23</u>	<u>Additions</u>	<u>Releases</u>	<u>Balance</u> <u>6-30-24</u>
Purpose restrictions				
Early care/children's services	\$ 24,073	\$ -	\$ -	\$ 24,073
Adult counseling	20,000	-	(20,000)	-
Housing	<u>69,557</u>	<u>43,000</u>	<u>(96,556)</u>	<u>16,001</u>
	<u>113,630</u>	<u>43,000</u>	<u>(116,556)</u>	<u>40,074</u>
Time restrictions				
Operations	<u>133,692</u>	<u>-</u>	<u>(133,692)</u>	<u>-</u>
To be held in perpetuity				
Beneficial interest in assets held by				
community foundation	68,035	13,600	-	81,635
Endowment	<u>129,151</u>	<u>16,512</u>	<u>-</u>	<u>145,663</u>
	<u>197,186</u>	<u>30,112</u>	<u>-</u>	<u>227,298</u>
	<u>\$ 444,508</u>	<u>\$ 73,112</u>	<u>\$ (250,248)</u>	<u>\$ 267,372</u>

Distributions from the community foundation endowment are restricted to the Phoenixville area. During 2016, DVCCC commenced an endowment campaign with a goal of raising \$1,000,000. The income from the endowment is unrestricted. DVCCC had not yet established investment and spending policies for its endowment assets. Endowment assets at June 30, 2024 consisted of a beneficial interest in assets held by a community foundation totaling \$145,663.

Domestic Violence Center of Chester County
Notes to Consolidated Financial Statements
June 30, 2024

8. RETIREMENT PLAN

DVCCC maintains a 401(k) defined contribution plan for the benefit of full and part-time employees. DVCCC contributes 50% of the first 4% of eligible employee contributions. DVCCC's contributions to the plan was \$24,481 for 2024.

9. ASSETS MEASURED AT FAIR VALUE

The following table presents information about DVCCC's assets that are measured at fair value and the valuation inputs used to value them:

<u>Description</u>	<u>Total</u>	<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Beneficial interest in assets held by community foundation	\$ 227,298	\$ -	\$ -	\$ 227,298
	<u>\$ 227,298</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,298</u>

The changes to Level 3 assets for the years ended June 30, 2024 are as follows:

Balance at beginning of year	\$ 197,186
Change in value	<u>30,112</u>
Balance at end of year	<u>\$ 227,298</u>

10. LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects DVCCC's financial assets as of June 30, 2024 and the amounts available within one year.

Cash	\$ 1,309,503
Contributions and grants receivable	<u>433,387</u>
Total financial assets	1,742,890
Less: Amounts with donor restrictions	<u>(40,074)</u>
Financial assets available within one year	<u>\$ 1,702,816</u>

As part of DVCCC's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. DVCCC invests cash in excess of its requirements in a money market savings account and has a line of credit available. See Note 5 about DVCCC's line of credit.

Domestic Violence Center of Chester County
Notes to Consolidated Financial Statements
June 30, 2024

11. CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS

The Phase IV's major asset and operations are concentrated in the multifamily real estate market. In addition, the Partnership operates in a heavily regulated environment. The operations of the Partnership are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, the Internal Revenue Service, PHFA and the U.S. Department of Housing and Urban Development. Such administrative directives, rules and regulations are subject to legislation and administrative changes. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden to comply with a change.

12. SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 21, 2025, the date on which the consolidated financial statements were available to be issued. No material subsequent events have occurred since June 30, 2024 that require recognition or disclosure in the consolidated financial statement.

13. SUPPLEMENTARY INFORMATION REQUIRED BY THE PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE (PCADV)

The total amount spent by DVCCC for its domestic violence program was \$3,031,119 for 2024.

DVCCC satisfied the match requirements of the PCADV contracts.

Interest income was used for domestic violence contract related expenditures.

The cost allocation plan complied with the Uniform Guidance, Subpart E of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

DVCCC expended \$1,403,619 of federal financial assistance during the year ended June 30, 2024.

SUPPLEMENTARY INFORMATION

**Domestic Violence Center of Chester County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN</u>	<u>Pass Through Grantor's Number</u>	<u>Amounts Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Justice</u>				
Pass-Through Pennsylvania Commission on Crime and Delinquency				
Crime Victim Assistance	16.575	40192	\$ -	\$ 557,886
Crime Victim Assistance	16.575	33048	-	219,342
Total ALN 16.575			-	777,228
STOP Grant	16.588	35984	-	14,497
Total ALN 16.588			-	14,497
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking or Sexual Assault	16.888	15JOVW-23-GG-01395-CY	-	12,306
Total ALN 16.888			-	12,306
Total U.S. Department of Justice			-	804,031
<u>U.S Department of Housing and Urban Development</u>				
Pass-Through County of Chester Department of Community Development				
Community Development Block Grants	14.218	21044	-	124,859
Total ALN 14.218/14.255 Cluster			-	124,859
Pass-Through Pennsylvania Coalition Against Domestic Violence				
Emergency Solutions Grant	14.231	6021	-	21,859
Total ALN 14.231			-	21,859
Total U.S. Department of Housing and Urban Development			-	146,718
<u>U.S Department of Treasury</u>				
Pass-Through County of Chester Department of Community Development				
Coronavirus Sate and Local Assistance	21.027	21044	-	70,269
Total U.S. Department of Treasury			-	70,269

See Independent Auditor's Report.

**Domestic Violence Center of Chester County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal ALN</u>	<u>Pass Through Grantor's Number</u>	<u>Amounts Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<u>U.S Department of Health and Human Services</u>				
Pass-Through Pennsylvania Coalition Against Domestic Violence Injury Prevention and Control Research and State and Community Based Programs	93.136	6021	\$ -	\$ 128,634
Total ALN 93.136			<u>-</u>	<u>128,634</u>
Pass-through Programs:				
County of Chester Department of Community Development Community Services Block Grants	93.569	21728	-	7,500
Community Services Block Grants	93.569	22435	-	8,750
Total ALN 93.569			<u>-</u>	<u>16,250</u>
Pass-Through Pennsylvania Coalition Against Domestic Violence Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	6021	-	71,156
Culturally specific	93.671	6021	-	7,717
Total ALN 93.671			<u>-</u>	<u>78,873</u>
Pass-Through Pennsylvania Coalition Against Domestic Violence Social Services Block Grant	93.667	6021	-	158,844
Total ALN 93.667			<u>-</u>	<u>158,844</u>
Total U.S. Department of Health and Human Services			<u>-</u>	<u>382,601</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 1,403,619</u>

See Independent Auditor's Report.

**Domestic Violence Center of Chester County
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024**

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Domestic Violence Center of Chester County and Subsidiary under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic consolidated financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. INDIRECT COST RATE

Domestic Violence Center of Chester County and Subsidiary has elected to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

Domestic Violence Center of Chester County
Title XX - PCADV - 6021
Schedule of Budgeted, Reported and Allowable Costs
Year Ended June 30, 2024

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Personnel					
Salaries	\$ 24,056	\$ 16,798	\$ 16,798	\$ (7,258)	\$ -
Fringe benefits	<u>2,808</u>	<u>6,178</u>	<u>6,178</u>	<u>3,370</u>	<u>-</u>
	<u>26,864</u>	<u>22,976</u>	<u>22,976</u>	<u>(3,888)</u>	<u>-</u>
	<u>\$ 26,864</u>	<u>\$ 22,976</u>	<u>\$ 22,976</u>	<u>\$ (3,888)</u>	<u>\$ -</u>

Domestic Violence Center of Chester County
ACT 44 - PCADV - 6021
Schedule of Budgeted, Reported and Allowable Costs
Year Ended June 30, 2024

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Personnel					
Salaries	\$ 299,305	\$ 295,850	\$ 295,850	\$ (3,455)	\$ -
Fringe benefits	64,251	67,005	67,005	2,754	-
	<u>363,556</u>	<u>362,855</u>	<u>362,855</u>	<u>(701)</u>	<u>-</u>
Operations					
Audit	3,960	990	990	(2,970)	-
Utilities	14,406	13,403	13,403	(1,003)	-
	<u>18,366</u>	<u>14,393</u>	<u>14,393</u>	<u>(3,973)</u>	<u>-</u>
	<u>\$ 381,922</u>	<u>\$ 377,248</u>	<u>\$ 377,248</u>	<u>\$ (4,674)</u>	<u>\$ -</u>

Domestic Violence Center of Chester County
ACT 222 - PCADV - 6021
Schedule of Budgeted, Reported and Allowable Costs
Year Ended June 30, 2024

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Personnel					
Salaries	\$ 5,131	\$ 5,115	\$ 5,115	\$ (16)	\$ -
Fringe	<u>588</u>	<u>325</u>	<u>325</u>	<u>(263)</u>	<u>-</u>
	<u>5,719</u>	<u>5,440</u>	<u>5,440</u>	<u>(279)</u>	<u>-</u>
Operations					
Utilities	<u>185</u>	<u>148</u>	<u>148</u>	<u>(37)</u>	<u>-</u>
	<u>185</u>	<u>148</u>	<u>148</u>	<u>(37)</u>	<u>-</u>
	<u>\$ 5,904</u>	<u>\$ 5,588</u>	<u>\$ 5,588</u>	<u>\$ (316)</u>	<u>\$ -</u>

**Domestic Violence Center of Chester County
 FVPS - PCADV - 6021
 Schedule of Budgeted, Reported and Allowable Costs
 Year Ended June 30, 2024**

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Personnel					
Salaries	\$ 56,131	\$ 55,463	\$ 55,463	\$ (668)	\$ -
Fringe benefits	<u>11,235</u>	<u>6,453</u>	<u>6,453</u>	<u>(4,782)</u>	<u>-</u>
	<u>67,366</u>	<u>61,916</u>	<u>61,916</u>	<u>(5,450)</u>	<u>-</u>
Operations					
Professional fees	<u>7,676</u>	<u>3,472</u>	<u>3,472</u>	<u>(4,204)</u>	<u>-</u>
	<u>7,676</u>	<u>3,472</u>	<u>3,472</u>	<u>(4,204)</u>	<u>-</u>
	<u>\$ 75,042</u>	<u>\$ 65,388</u>	<u>\$ 65,388</u>	<u>\$ (9,654)</u>	<u>\$ -</u>

**Domestic Violence Center of Chester County
Culturally Specific-FVPS - PCADV - 6021
Schedule of Budgeted, Reported and Allowable Costs
Year Ended June 30, 2024**

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Personnel					
Salaries	\$ 6,400	\$ 6,383	\$ 6,383	\$ (17)	\$ -
Fringe benefits	<u>637</u>	<u>596</u>	<u>596</u>	<u>(41)</u>	<u>-</u>
	<u>7,037</u>	<u>6,979</u>	<u>6,979</u>	<u>(58)</u>	<u>-</u>
Operations					
Printing	6,463	239	239	(6,224)	-
Professional fees	<u>3,000</u>	<u>499</u>	<u>499</u>	<u>(2,501)</u>	<u>-</u>
	<u>9,463</u>	<u>738</u>	<u>738</u>	<u>(8,725)</u>	<u>-</u>
	<u>\$ 16,500</u>	<u>\$ 7,717</u>	<u>\$ 7,717</u>	<u>\$ (8,783)</u>	<u>\$ -</u>

**Domestic Violence Center of Chester County
SSBG - Civil Legal Assistance - PCADV - 6021
Schedule of Budgeted, Reported and Allowable Costs
Year Ended June 30, 2024**

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Personnel					
Salaries	\$ 89,890	\$ 89,890	\$ 89,890	\$ -	\$ -
Fringe benefits	<u>20,805</u>	<u>20,805</u>	<u>20,805</u>	<u>-</u>	<u>-</u>
	<u>110,695</u>	<u>110,695</u>	<u>110,695</u>	<u>-</u>	<u>-</u>
Operations					
Memberships	500	500	500	-	-
Insurance	<u>977</u>	<u>977</u>	<u>977</u>	<u>-</u>	<u>-</u>
	<u>1,477</u>	<u>1,477</u>	<u>1,477</u>	<u>-</u>	<u>-</u>
	<u>\$ 112,172</u>	<u>\$ 112,172</u>	<u>\$ 112,172</u>	<u>\$ -</u>	<u>\$ -</u>

Domestic Violence Center of Chester County
SSBG - Relocation - PCADV - 6021
Schedule of Budgeted, Reported and Allowable Costs
Year Ended June 30, 2024

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Operations					
Direct assistance	\$ 23,696	\$ 23,696	\$ 23,696	\$ -	\$ -
	<u>\$ 23,696</u>	<u>\$ 23,696</u>	<u>\$ 23,696</u>	<u>\$ -</u>	<u>\$ -</u>

**Domestic Violence Center of Chester County
 ESG-CV-2
 Schedule of Budgeted, Reported and Allowable Costs
 Year Ended June 30, 2024**

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Operations					
Client assistance	\$ 19,357	\$ 20,009	\$ 20,009	\$ 652	\$ -
Admin/Maintenance	501	1,850	1,850	1,349	-
	<u>19,858</u>	<u>21,859</u>	<u>21,859</u>	<u>2,001</u>	<u>-</u>
	<u>\$ 19,858</u>	<u>\$ 21,859</u>	<u>\$ 21,859</u>	<u>\$ 2,001</u>	<u>\$ -</u>

**Domestic Violence Center of Chester County
 CBIM
 Schedule of Budgeted, Reported and Allowable Costs
 Year Ended June 30, 2024**

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Personnel					
Salaries	\$ 80,828	\$ 86,644	\$ 86,644	\$ 5,816	\$ -
Fringe benefits	<u>17,302</u>	<u>18,546</u>	<u>18,546</u>	<u>1,244</u>	<u>-</u>
	<u>98,130</u>	<u>105,190</u>	<u>105,190</u>	<u>7,060</u>	<u>-</u>
Operations					
Travel	2,187	2,344	2,344	157	
Office supplies	270	289	289	19	-
Training materials	10,856	11,637	11,637	781	-
Administrative	<u>8,557</u>	<u>9,173</u>	<u>9,173</u>	<u>616</u>	<u>-</u>
	<u>21,870</u>	<u>23,443</u>	<u>23,443</u>	<u>1,573</u>	<u>-</u>
	<u>\$ 120,000</u>	<u>\$ 128,633</u>	<u>\$ 128,633</u>	<u>\$ 8,633</u>	<u>\$ -</u>

**Domestic Violence Center of Chester County
SSBG CLR
Schedule of Budgeted, Reported and Allowable Costs
Year Ended June 30, 2024**

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Personnel					
Salaries	\$ 92,492	\$ 92,417	\$ 92,417	\$ (75)	\$ -
Fringe benefits	<u>19,870</u>	<u>19,755</u>	<u>19,755</u>	<u>(115)</u>	<u>-</u>
	<u>\$ 112,362</u>	<u>\$ 112,172</u>	<u>\$ 112,172</u>	<u>\$ (190)</u>	<u>\$ -</u>

Domestic Violence Center of Chester County
PHARE - Flex
Schedule of Budgeted, Reported and Allowable Costs
Year Ended June 30, 2024

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Operations					
Client assistance	\$ 13,979	\$ 26,717	\$ 26,717	\$ 12,738	\$ -
	<u>\$ 13,979</u>	<u>\$ 26,717</u>	<u>\$ 26,717</u>	<u>\$ 12,738</u>	<u>\$ -</u>

Domestic Violence Center of Chester County
SSBG MAP
Schedule of Budgeted, Reported and Allowable Costs
Year Ended June 30, 2024

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Personnel					
Salaries	\$ 34,020	\$ 17,996	\$ 17,996	\$ (16,024)	\$ -
Fringe benefits	3,957	6,684	6,684	2,727	-
	<u>37,977</u>	<u>24,680</u>	<u>24,680</u>	<u>(13,297)</u>	<u>-</u>
Operations					
Audit	284	-	-	(284)	-
Communication	363	-	-	(363)	-
Insurance	553	-	-	(553)	-
Memberships	866	-	-	(866)	-
Professional fees	1,406	-	-	(1,406)	-
Supplies	6,000	-	-	(6,000)	-
Travel	148	163	163	15	-
Utilities	916	-	-	(916)	-
Other	237	-	-	(237)	-
	<u>10,773</u>	<u>163</u>	<u>163</u>	<u>(10,610)</u>	<u>-</u>
	<u>\$ 48,750</u>	<u>\$ 24,843</u>	<u>\$ 24,843</u>	<u>\$ (23,907)</u>	<u>\$ -</u>

**Domestic Violence Center of Chester County
PCADV - 6021
Combined Schedule Of Budgeted, Reported And Allowable Costs With Funding
Reconciliation
Year Ended June 30, 2024**

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>Over (Under) Budget</u>	<u>Questioned Costs</u>
Budgeted categories					
Title XX					
Personnel	\$ 26,864	\$ 22,976	\$ 22,976	\$ (3,888)	\$ -
Act 44					
Personnel	363,556	362,855	362,855	(701)	-
Operations	18,366	14,393	14,393	(3,973)	-
Act 222					
Personnel	5,719	5,440	5,440	(279)	-
Operations	185	148	148	(37)	-
FVPS					
Personnel	67,366	61,916	61,916	(5,450)	-
Operations	7,676	3,472	3,472	(4,204)	-
FVPS-Culturally Specific					
Personnel	7,037	6,979	6,979	(58)	-
Operations	9,463	738	738	(8,725)	-
SSBG - Civil Legal					
Personnel	110,695	110,695	110,695	-	-
Operations	1,477	1,477	1,477	-	-
ESG-CV2					
Operations	19,858	21,859	21,859	2,001	-
CBIM					
Personnel	98,130	105,190	105,190	7,060	-
Operations	21,870	23,443	23,443	1,573	-
SSBG - Relocation					
Operations	23,696	23,696	23,696	-	-
SSBG CLR					
Personnel	112,362	112,172	112,172	(190)	-
PHARE Flex					
Operations	13,979	26,717	26,717	12,738	-
SSBG MAP					
Personnel	37,977	24,680	24,680	(13,297)	-
Operations	10,773	163	163	(10,610)	-
	<u>\$ 957,049</u>	<u>\$ 929,009</u>	<u>\$ 929,009</u>	<u>\$ (28,040)</u>	<u>\$ -</u>
Funding reconciliation					
Approved contract received as of June 30, 2023				957,049	
Approved contract payable at June 30, 2023				-	
Total contract					<u>957,049</u>
Costs					
Allowable costs				929,009	
Questioned costs				-	
Total costs					<u>929,009</u>
Due to (from) PCADV					<u>\$ -</u>

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Domestic Violence Center of Chester County and Subsidiary:

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 consolidated financial statements of Domestic Violence Center of Chester County and Subsidiary (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated January 21, 2025.

Report on Internal Control Over Financial Reporting

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

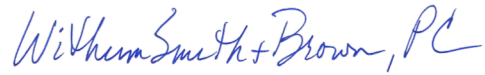
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Domestic Violence Center of Chester County and Subsidiary's consolidated 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 consolidated financial statement. 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

This 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 Domestic Violence Center of Chester Country and Subsidiary'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 Domestic Violence Center of Chester Country and Subsidiary's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Withum Smith + Brown, PC". The signature is written in a cursive, flowing style.

January 21, 2025

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Domestic Violence Center of Chester County and Subsidiary:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Domestic Violence Center of Chester County and Subsidiary's compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget ("OMB") *Compliance Supplement* that could have a direct and material effect on Domestic Violence Center of Chester County and Subsidiary's major federal program for the year ended June 30, 2024. Domestic Violence Center of Chester County and Subsidiary'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, Domestic Violence Center of Chester County and Subsidiary complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 Domestic Violence Center of Chester County and Subsidiary 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 Domestic Violence Center of Chester County and Subsidiary'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 Domestic Violence Center of Chester County and Subsidiary'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 Domestic Violence Center of Chester County and Subsidiary's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Domestic Violence Center of Chester County and Subsidiary's compliance with the requirements of its major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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.

A handwritten signature in blue ink that reads "Withum Smith + Brown, PC". The signature is written in a cursive, flowing style.

January 21, 2025

**Domestic Violence Center of Chester County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the consolidated financial statements of Domestic Violence Center of Chester County and Subsidiary were prepared in accordance with GAAP.
2. There are no significant deficiencies or material weakness in internal control relating to the audit of the financial statements of Domestic Violence Center of Chester County and Subsidiary that are included in the 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*.
3. No instances of noncompliance material to the financial statements of Domestic Violence Center of Chester County and Subsidiary were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported on compliance for each major program and on internal control over compliance required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Domestic Violence Center of Chester County and Subsidiary expresses an unmodified opinion on all major federal programs.
6. There are no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance.
7. The programs tested as major programs include:
 Crime Victim Assistance – Assistance Listing Number 16.575
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Domestic Violence Center of Chester County and Subsidiary was determined to be a low-risk auditee.

FINDINGS—CONSOLIDATED FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no audit findings for the year ended June 30, 2023

See Independent Auditor's Report.