

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2025
&
INDEPENDENT AUDITORS' REPORT
&
SINGLE AUDIT REPORTS
&
SUPPLEMENTARY INFORMATION**



McCALL SCANLON & TICE, LLC
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Domestic Violence Services of Southwestern Pennsylvania:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Domestic Violence Services of Southwestern Pennsylvania (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Domestic Violence Services of Southwestern Pennsylvania as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Domestic Violence Services of Southwestern Pennsylvania and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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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 Domestic Violence Services of Southwestern Pennsylvania's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' 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 U.S. GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Domestic Violence Services of Southwestern Pennsylvania'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 Domestic Violence Services of Southwestern Pennsylvania'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 financial statements as a whole. The accompanying supplementary information, as required by audit guidelines issued by the Pennsylvania Department of Human Services and audit guidelines issued by Pennsylvania Coalition Against Domestic Violence (“PCADV”) for Contract #6024-2025 as defined in the table of contents, and the Pennsylvania Commission on Crime and Delinquency (“PCCD”) Schedule of Revenue and Expenses by Grant ID are presented for the purpose of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by 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 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 December 9, 2025 on our consideration of Domestic Violence Services of Southwestern Pennsylvania’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 Domestic Violence Services of Southwestern Pennsylvania’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 Domestic Violence Services of Southwestern Pennsylvania’s internal control over financial reporting and compliance.

McCall Scanlon & Tice, LLC

Washington, Pennsylvania
December 9, 2025

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2025

<u>ASSETS</u>	
CURRENT ASSETS:	
Cash	\$ 90,356
Cash - restricted	39,230
Total cash	<u>129,586</u>
Grants and contracts receivable	377,948
Other receivables	1,550
Security deposits	1,030
Prepaid expenses	<u>17,260</u>
Total current assets	527,374
CERTIFICATE OF DEPOSIT - RESTRICTED	151,327
INVESTMENTS	1,120,021
PROPERTY AND EQUIPMENT:	
Land	26,500
Building and improvements	728,278
Furniture and equipment	238,480
Accumulated depreciation	<u>(515,978)</u>
	477,280
RIGHT OF USE ASSET	<u>3,945</u>
TOTAL	<u><u>\$2,279,947</u></u>
<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES:	
Accounts payable and accrued expenses	\$ 35,746
Accrued payroll and taxes	51,874
Margin loan	129,459
Current portion of lease liability	2,913
Current portion of mortgage note payable	<u>5,725</u>
Total current liabilities	225,717
LONG TERM LIABILITIES:	
Lease liability	1,032
Mortgage note payable, net of current portion	<u>56,326</u>
Total long term liabilities	<u>57,358</u>
Total liabilities	283,075
NET ASSETS:	
Without donor restrictions	1,764,464
With donor restrictions	<u>232,408</u>
Total net assets	<u><u>1,996,872</u></u>
TOTAL	<u><u>\$2,279,947</u></u>

See Notes To Financial Statements

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES:			
Grants and contracts	\$ 2,522,696	\$ 78,902	\$ 2,601,598
Contributions	265,141	-	265,141
Donated goods	26,756	-	26,756
Fundraising	101,626	-	101,626
Other revenues	6,687	-	6,687
Investment income (loss), net	128,953	-	128,953
Dividends and interest income	24,952	302	25,254
Net assets released from restrictions	77,125	(77,125)	-
	3,153,936	2,079	3,156,015
EXPENDITURES:			
Program	3,007,292	-	3,007,292
Administration and general	122,580	-	122,580
Fundraising	37,404	-	37,404
	3,167,276	-	3,167,276
CHANGE IN NET ASSETS	(13,340)	2,079	(11,261)
NET ASSETS, BEGINNING OF YEAR	1,777,804	230,329	2,008,133
NET ASSETS, END OF YEAR	\$ 1,764,464	\$ 232,408	\$ 1,996,872

See Notes To Financial Statements

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2025

	<u>Program</u>	<u>Administration and General</u>	<u>Fundraising</u>	<u>Total</u>
Personnel:				
Salaries	\$ 1,731,235	\$ 63,893	\$ 6,794	\$ 1,801,922
Taxes and benefits	418,458	22,214	3,733	444,405
Total Personnel	<u>2,149,693</u>	<u>86,107</u>	<u>10,527</u>	<u>2,246,327</u>
Operating:				
Subcontract	60,030	-	-	60,030
Utilities	27,473	2,643	-	30,116
Lease expense	11,478	90	-	11,568
Cleaning & maintenance	55,164	7,160	-	62,324
Relocation	329,603	-	-	329,603
Program expenses	82,683	1,301	-	83,984
PCADV administrative costs	14,598	2,326	-	16,924
Information technology	18,333	267	-	18,600
Telephone	34,828	3,045	-	37,873
Depreciation	47,831	-	-	47,831
Office supplies	24,538	6,192	-	30,730
Travel & conferences	26,178	96	28	26,302
Security	2,371	-	-	2,371
Insurance	31,906	3,734	-	35,640
Audit	20,602	2,898	-	23,500
Printing	11,565	1,167	-	12,732
Equipment lease expense	3,576	-	-	3,576
Advertising	3,547	226	-	3,773
Sponsorship	335	246	-	581
Miscellaneous	13,335	1,894	-	15,229
Postage	2,557	154	-	2,711
Food	19,788	227	-	20,015
Dues, memberships, training	885	523	-	1,408
Books & subscriptions	8,981	1,501	-	10,482
Interest expense	5,414	783	-	6,197
Fundraising	-	-	26,849	26,849
Total operating	<u>857,599</u>	<u>36,473</u>	<u>26,877</u>	<u>920,949</u>
Total expenditures	<u>\$ 3,007,292</u>	<u>\$ 122,580</u>	<u>\$ 37,404</u>	<u>\$ 3,167,276</u>

See Notes To Financial Statements

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ (11,261)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	47,831
Amortization of right of use asset	2,673
Net realized and unrealized (gain) loss on investments	(128,953)
(Increase) decrease in:	
Grants and contracts receivable	34,969
Other receivables	(1,186)
Prepaid expenses	(5,717)
Increase (decrease) in:	
Accounts payable and accrued expenses	(387)
Accrued payroll and taxes	5,434
Lease liability	(2,673)
Net cash provided by (used in) operating activities	<u>(59,270)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Change in certificate of deposit	(302)
Purchase of building and improvements	(6,481)
Purchase of furniture and equipment	(21,647)
Purchases of investments	(142,100)
Proceeds from investments	<u>267,391</u>
Net cash provided by (used in) investing activities	96,861
CASH FLOWS FROM FINANCING ACTIVITIES,	
Principal payments on mortgage	<u>(5,529)</u>
NET INCREASE (DECREASE) IN CASH	32,062
CASH, BEGINNING OF YEAR	<u>97,524</u>
CASH, END OF YEAR	<u><u>\$ 129,586</u></u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION,	
Cash payments for interest	<u><u>\$ 6,197</u></u>

See Notes To Financial Statements

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS

Domestic Violence Services of Southwestern Pennsylvania (the "Organization") is a Pennsylvania nonprofit organization providing safe, temporary shelter and support services to Washington, Greene, and Fayette County residents who are victims of domestic violence.

BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, report all significant receivables, payables, and other liabilities as prescribed by accounting principles generally accepted in the United States of America ("U.S. GAAP").

FINANCIAL STATEMENT PRESENTATION

In accordance with U.S. GAAP, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. The following is a description of the two net asset categories:

NET ASSETS WITHOUT DONOR RESTRICTIONS – Net assets without donor restrictions consist of resources available for any purpose in performing the primary objectives of the Organization, which have not been restricted by donor or grantor.

NET ASSETS WITH DONOR RESTRICTIONS – Net assets with donor restrictions are those assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time or are those required to be maintained permanently by donors.

USE OF ESTIMATES

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS

ADVERTISING COSTS

Advertising costs are expensed as incurred. Advertising expense for the year ended June 30, 2025 was \$3,773.

CASH

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

GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable are stated at the amount management expects to collect from outstanding balances. A significant portion of grants and contracts receivable are due under contracts with various government agencies and therefore, no provision for uncollectible amounts are recorded. Bad debts are written off as incurred.

CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents held at creditworthy financial institutions. The balances are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. As of June 30, 2025, the Organization's cash balances were within the federally insured limits. Management believes the Organization is not exposed to any significant credit risk on cash and investments.

INVESTMENTS

Investments in marketable securities with readily determinable fair values and all investments in debt securities are recorded at fair value in the statement of financial position.

Although the Organization's investments are invested in a variety of financial instruments managed by investment advisors, the fair values, reported in the statement of financial position, are subject to various market risks including changes in the equity markets, the interest rate environment, and economic conditions. Due to the level of risk associated with investment securities and the level of uncertainty related to changes in the fair value of investment securities, it is reasonably possible that the fair value of investments reported in the accompanying statement of financial position could change materially in the near term.

FAIR VALUE MEASUREMENTS

Accounting standards require the Organization to measure various assets and liabilities at fair value. Fair value is defined as the price that would be received to sell an asset or the price that would be paid to dispose of a liability in an orderly transaction between market participants and the measurement date. The framework for measuring fair value includes a hierarchy used to classify the inputs used in measuring fair value.

The levels of the fair value hierarchy are as follows:

Level 1 – Fair value is based on unadjusted quoted prices in active markets that are accessible to the Organization for identical assets. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 – Fair value is based on significant inputs, other than Level 1 inputs, that are observable either directly or indirectly for substantially the full term of the asset through corroboration with observable market data. Level 2 inputs include quoted market prices in active markets for similar assets, quoted market prices in markets that are not active for identical or similar assets, and other observable inputs.

Level 3 – Fair value is based on significant unobservable inputs. Examples of valuation methodologies that would result in Level 3 classification include option pricing models, discounted cash flows, and other similar techniques.

PROPERTY AND EQUIPMENT

Buildings, improvements, and other property and equipment are stated at cost and depreciated on a straight-line basis over their estimated useful lives, which are between five (5) and forty (40) years. Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized when their cost exceeds \$5,000. Expenditures for maintenance and repairs are charged to expense as incurred. Depreciation expense for the year ended June 30, 2025 was \$47,831.

INCOME TAXES

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and, therefore, has made no provision for federal income taxes in the accompanying financial statements. In general, the Organization's tax positions for open tax years remain subject to examination by the tax authorities in the jurisdictions in which the Organization operates.

SUPPORT AND REVENUES

Revenue is recognized when earned. A portion of the Organization's revenue is derived from cost-reimbursable federal, state and county 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 Organization has incurred expenditures in compliance with specific contract or grant provisions.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Support that is restricted by the donor and is received in advance is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a donor-restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Special event income is recognized as control of the promised goods or services is transferred to the Organization's attendants, in an amount that reflects the consideration the Organization expects to be entitled to in exchange for those goods or services, which is primarily when the event is held.

DONATED GOODS

Donated goods consist primarily of a vehicle, household goods, food, and children's items, and are recorded at fair value at the date of donation. Total donated goods were \$26,756 for the year ended June 30, 2025.

Many volunteers perform tasks that assist the Organization with program services. The value of this contributed time is not reflected in the accompanying financial statements since the volunteers' time does not meet the criteria for recognition under Accounting standards.

SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 9, 2025, the date the financial statements were available to be issued.

2. COST ALLOCATION PLAN

The Organization has a written cost allocation plan based on the direct allocation method whereby all costs are treated as direct costs except for administration and general expenses. Direct costs are those that can be identified specifically to a cost objective. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified to a particular cost objective.

Direct costs for a specific program are charged directly to the program benefited. Direct costs identified to benefit more than one program are prorated using a base that is most appropriate to the particular cost involved. This allocation methodology logically apportions costs among programs receiving a benefit.

General administrative costs not directly allocated to a specific program are charged at the ten percent (10%) de minimus rate.

The Organization's investments in money market funds, equity funds, alternative investments, corporate bonds, and certificates of deposit are valued according to unadjusted quoted market prices in an active market for identical securities. There have been no changes in the methodologies used at June 30, 2025.

3. FUNCTIONAL ALLOCATION OF EXPENSES

The financial statements report certain categories of expenses that are attributable to one or more programs or supporting functions of the Organization. Expenses are allocated on an equitable basis as determined by management. The method of allocation used for these expenses was time and effort.

4. INVESTMENTS

Investments are measured at fair value using Level 1 inputs and consist of the following at June 30, 2025:

Money market fund	\$	54
Certificates of deposit		35,380
Stocks		897,445
Mutual funds		125,518
Exchange traded funds		<u>61,624</u>
Total	\$	<u><u>1,120,021</u></u>

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS

Investment income (loss) is comprised of the following for the year ended June 30, 2025:

Dividends and interest income	\$	25,254
Net unrealized and realized gain (loss) on investments		133,297
Investment fees		<u>(4,344)</u>
Total	\$	<u>154,207</u>

5. LEASES

In February 2016, the Financial Accounting Standards Board established Topic 842, “Leases”, by issuing Accounting Standards Update (“ASU”) No. 2016-02, which requires lessees to recognize leases on the statement of financial position and disclose key information about leasing arrangements.

Under ASC 842-10-65-1(f), the Organization has elected the following practical expedients, which must be elected as a package and applied consistently to all of its leases:

The Organization need not reassess whether any expired or existing contracts are or contain leases.

The Organization need not reassess the lease classification for any expired or existing leases. All existing leases that were classified as operating leases in accordance with Topic 840 will be classified as operating leases, and all existing leases that were classified as capital leases in accordance with Topic 840 will be classified as financial leases.

The Organization need not reassess initial direct costs for any existing leases.

The standard establishes a right of use (“ROU”) model that requires a lessee to recognize a ROU asset and corresponding lease liability on the statement of financial position. ROU assets and lease liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. ROU assets are reduced each period by an amount equal to the difference between the lease expense and the amount of interest expense on the lease liability, using the effective interest method. The Organization uses the incremental borrowing rate method, which is derived using a collateralized borrowing rate for the same currency and term as the associated lease. The Organization recognizes the lease expense on a straight-line basis over the leased term on the statement of activities and changes in net assets. The Organization recognized a ROU asset with a corresponding lease liability, based on the present value of the remaining minimum rental payments under the current leasing standards for existing operating leases.

The Organization has elected to apply the short-term lease exemption to certain leases in accordance with FASB ASC 842-20-25-2 and therefore has not recorded a ROU asset and related lease liability for leases with an initial term of 12 months or less.

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS

ADMINISTRATIVE LEASES

The Organization leases education and training offices and storage space under various operating leases that are currently on a month-to-month arrangement. Rent expense was \$11,568 for the year ended June 30, 2025.

OFFICE EQUIPMENT

The Organization leased copiers under an operating agreement that requires sixty (60) monthly installments of \$261, expiring in October 2026. Rent expense for the year ended June 30, 2025 was \$3,576.

Future minimum lease payments due under the above operating leases are as follows:

<u>Years ending June 30,</u>	
2026	\$ 3,128
2027	<u>1,043</u>
	<u>\$ 4,171</u>

6. LINE OF CREDIT

The Organization has a \$250,000 line of credit with Washington Financial Bank, all of which was available at June 30, 2025. The line bears 8.50% interest and is secured by accounts receivable and the certificate of deposit.

7. PENSION PLAN

The Organization has a defined contribution Simplified Employee Pension Plan that covers qualified employees. Contributions to the plan are based on 6% of participants' salaries. Pension expense for the year ended June 30, 2025 was \$64,901.

The Organization maintains a Voluntary Salary Reduction Plan, as allowable under the Internal Revenue Code. Under the plan, employees of the Organization may elect to participate by using the salary reduction method. The Organization does not provide any employer match under this plan and is totally employee funded.

8. NET ASSETS WITH DONOR RESTRICTIONS

In conjunction with the expansion to Fayette County, Pennsylvania, the Organization received land and building for the existing shelter via deed dated January 11, 2011. This property was recorded at the fair market value on the date of transfer, which was estimated to be \$64,846. The property is restricted for use as a domestic violence shelter. A contribution was received in 2021 to purchase a certificate of deposit to collateralize a line of credit. In addition, the Organization received various grants and contributions restricted for other purposes.

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS

Net assets with donor restrictions at June 30, 2025 consist of the following:

	06/30/2024 Balance	Additions in 2025	Net Assets Released During 2025	06/30/2025 Balance
WCCF certificate of deposit	\$ 151,025	\$ 302	\$ -	\$ 151,327
WCCF Presidents Award	14,318	-	14,318	-
PCADV CDC	7,169	-	7,169	-
Fayette County Shelter	43,437	-	1,586	41,851
EQT Corporation	10,000	-	8,395	1,605
County of Greene	3,000	-	-	3,000
GuideOne Mutual Insurance	1,380	-	1,380	-
WCCF	-	15,000	5,785	9,215
Washington County Opioid	-	59,628	34,948	24,680
Community Foundation of Fayette	-	4,274	3,544	730
	<u>\$ 230,329</u>	<u>\$ 79,204</u>	<u>\$ 77,125</u>	<u>\$ 232,408</u>

9. MORTGAGE NOTE PAYABLE

Mortgage note payable consists of a mortgage payable to a bank due in monthly installments of \$651, including interest at 3.50%. The mortgage matures in October 2034 and is secured by property located at 371 Low Hill Road, Brownsville, PA with a net book value of \$231,957.

Maturities over the next five years are as follows:

<u>Year ending June 30</u>	
2026	\$ 5,725
2027	5,929
2028	6,139
2029	6,358
2030	6,584
Thereafter	<u>31,316</u>
	<u>\$ 62,051</u>

10. MARGIN LOAN

The Organization borrowed funds from their investment account with Edward Jones through a margin loan. All investment securities are collateral for the loan. The interest rate is determined monthly based on the total value of assets. The interest rate was 7.00% as of June 30, 2025. Interest charges increase the margin loan and remain part of the balance until paid. Margin loan balance as of June 30, 2025 was \$129,459.

**DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS**

11. LIQUIDITY

The Organization maintains a policy of structuring its financial assets (cash and cash equivalents) to be available as its general expenditures, liabilities and other obligations come due. As part of its liquidity management, the Organization has a brokerage account that they use to invest excess cash. The investments are not used to meet normal operating expenses; however, the balance is available if needed. The Organization’s goal is to maintain financial assets to meet 90 days of operating expenses.

Financial asset liquidity as of June 30, 2025 is as follows:

Financial assets, at year end:	
Cash	\$ 129,586
Grants and contracts receivable	377,948
Other receivables	1,550
Certificate of deposit - restricted	151,327
Investments	<u>1,120,021</u>
 Total financial assets at year end	 1,780,432
Less those unavailable for general expenditures within 90 days, due to restrictions:	
Cash - restricted	39,230
Certificate of deposit - restricted	<u>151,327</u>
 Total restricted financial assets at year end	 <u>190,557</u>
 Financial assets available to meet cash needs for general expenditures within 90 days	 <u><u>\$ 1,589,875</u></u>

12. PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE REQUIRED AUDIT COMMENTS

- 1) The PCADV Contract Number was 6024-2025.
- 2) The match requirements of the PCADV contracts were met for the year ended June 30, 2025.
- 3) There was no interest earned on excess program funds during the year ended June 30, 2025, and none was spent on domestic violence related contract expenditures.
- 4) The Organization received on an agency-wide basis federal financial awards in excess of \$750,000 during the fiscal year.

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS

- 5) The Organization has a written cost allocation plan, which is disclosed in Note 2. The 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.
- 6) The Organization spent \$3,006,506 during the year ended June 30, 2025 on domestic violence.
- 7) The Organization spend \$0 on sexual assault programs.

13. SPECIAL EVENTS/FUNDRAISING

The Organization holds several events throughout the year for the purpose of raising funds. Special event revenues, contributions, and expenses consist of the following:

	<u>Event</u>	<u>Contributions</u>	<u>Total Revenues</u>	<u>Expenses</u>	<u>Net</u>
Dinner	\$ 13,960	\$ 43,408	\$ 57,368	\$ 25,278	\$ 32,090
Walk	1,663	19,976	21,639	3,412	18,227
Trivia night	2,640	1,471	4,111	683	3,428
Bingo	400	6,594	6,994	1,760	5,234
Bowling	500	3,050	3,550	622	2,928
Miscellaneous	7,964	-	7,964	5,649	2,315
Total	<u>\$ 27,127</u>	<u>\$ 74,499</u>	<u>\$ 101,626</u>	<u>\$ 37,404</u>	<u>\$ 64,222</u>

14. GRANTS AND CONTRACTS RECEIVABLE

Receivables at June 30, 2025, consist primarily of reimbursement requests due from government agencies as follows:

PCADV grants	\$ 109,685
PCCD - VOCA	161,946
PCADV contracts	67,436
HUD - Washington County	2,491
PCCD - STOP grants	36,390
	<u>\$ 377,948</u>

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS

15. OIL AND GAS LEASE

The Organization entered into an oil and gas lease effective December 30, 2022. The lease provides the lessee with exclusive rights to explore, operation, transport, produce and market oil and gas on a parcel of land owned by the Organization. The lease term is for five (5) years. Royalty payments of seventeen percent (17%) of the net proceeds of any oil or gas produced and sold (less certain expenses) will be paid to the Organization.

16. GRANTS AND CONTRACTS REVENUE

Funding was received through the following governmental grant and contract programs for the year ended June 30, 2025:

Pennsylvania Coalition Against Domestic Violence	
Contracts:	
Title XX	\$ 43,832
Act 44	628,077
FVPS	123,071
Act 222	51,228
SSBG - Relocation	32,062
	<u>878,270</u>
Pennsylvania Coalition Against Domestic Violence	
Grants:	
RRH	483,526
CDC	114,356
FVPS-ARP 70	90,608
	<u>688,490</u>
Pennsylvania Commission on Crime and Delinquency:	
Victims of Crime Act (VOCA)	754,109
STOP Violence Against Women Act	65,286
	<u>819,395</u>
County of Washington:	
HUD Emergency Shelter Grant	48,000
DPW Emergency Shelter Grants - Homeless Assistance	13,500
	<u>61,500</u>
Other Grants:	
Emergency Food and Shelter Program	2,126
United Way	82,194
Various	69,623
	<u>153,943</u>
	<u><u>\$ 2,601,598</u></u>

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

<u>FEDERAL GRANTOR / PASS-THROUGH GRANTOR / PROGRAM OR CLUSTER TITLE</u>	<u>ASSISTANCE LISTING NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>PASSED THROUGH TO SUBRECIPIENTS</u>	<u>FEDERAL EXPENDITURES</u>
<u>U.S. Department of Health and Human Services</u>				
Pass-through programs from PA Coalition Against Domestic Violence:				
Social Services Block Grant	93.667	6024-2025	\$ -	\$ 43,832
Social Services Block Grant - Relocation	93.667	6024-2025	-	<u>32,062</u>
		Total ALN 93.667	-	75,894
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	6024-2025	-	123,071
Family Violence Prevention and Services/American Rescue Plan Supplemental Funding	93.671	6024-2025	-	<u>90,608</u>
		Total ALN 93.671	-	213,679
Injury Prevention and Control Research and State and Community Based Programs	93.136	6024-2025	-	<u>114,356</u>
Total U.S. Department of Health and Human Services			-	403,929
<u>U.S. Department of Justice</u>				
Pass-through programs from PA Commission on Crime and Delinquency:				
Violence Against Women Formula Grants:				
STOP Violence Against Women Act				
County of Washington	16.588	Grant ID #35989	-	19,047
County of Washington	16.588	Grant ID #43905	-	15,968
County of Fayette	16.588	(A)	-	15,232
County of Greene	16.588	Grant ID #43971	-	<u>15,039</u>
		Total ALN 16.588	-	65,286
Crime Victim Assistance:				
Victims of Crime Act (VOCA)				
DVSSP Washington, Greene, and Fayette VOCA Project	16.575	2020-VF-05 40372	-	252,046
DVSSP Washington, Greene, and Fayette VOCA Project	16.575	2023-VF-05 40372-2	-	<u>502,063</u>
		Total ALN 16.575	-	754,109
Total U.S. Department of Justice			-	819,395
<u>U.S. Department of Housing and Urban Development</u>				
Pass-through programs from County of Washington Dept. of Human Services:				
Emergency Solutions Grant Program - Emergency Shelter	14.231	(B)	-	48,000
Pass-through programs from PA Coalition Against Domestic Violence:				
Continuum of Care Program	14.267	6024-2025	-	<u>483,526</u>
Total U.S. Department of Housing and Urban Development			-	531,526
<u>U.S. Department of Homeland Security</u>				
Pass-through programs from United Way of Washington County				
Emergency Food and Shelter Program	97.024	(C)	-	<u>1,796</u>
Total U.S. Department of Homeland Security			-	1,796
<u>U.S. Department of Agriculture</u>				
Pass-through programs from the Food Distribution Cluster - PA Department of Agriculture Bureau of Food Assistance:				
USDA Commodity Program	10.569	9-04-63-526	-	357
USDA Commodity Program	10.569	9-04-26-711	-	<u>1,070</u>
Total U.S. Department of Agriculture		Total ALN 10.569	-	1,427
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ -	\$ 1,758,073

- (A) Community Resources of Fayette County, Inc. Subgrant 44023
(B) Subrecipient to County of Washington HUD Award Number E-24-EC-42-0101
(C) Subrecipient to United Way of Washington County Award Number 733400-017

**DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award grant activity of Domestic Violence Services of Southwestern Pennsylvania under programs of the federal government for the year ended June 30, 2025. 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*”). Because the Schedule presents only a selected portion of the operations of Domestic Violence Services of Southwestern Pennsylvania, it is not intended to and does not present the financial position, changes in net assets or cash flows of Domestic Violence Services of Southwestern Pennsylvania.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in *Uniform Guidance and OMB Circular A-122 Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. All match requirements under federal awards were met for the year ended June 30, 2025.

NOTE C – INDIRECT COST RATE

Domestic Violence Services of Southwestern Pennsylvania has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.



McCall Scanlon & Tice, LLC
Certified Public Accountants

**INDEPENDENT AUDITORS' 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***

To the Board of Directors of
Domestic Violence Services of Southwestern Pennsylvania:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Domestic Violence Services of Southwestern Pennsylvania (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities and changes in net assets, 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 December 9, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Purpose of This Report

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

McCall Scanlon & Tice, LLC

Washington, Pennsylvania
December 9, 2025



McCall Scanlon & Tice, LLC
Certified Public Accountants

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

To the Board of Directors of
Domestic Violence Services of Southwestern Pennsylvania:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Domestic Violence Services of Southwestern Pennsylvania'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 each of Domestic Violence Services of Southwestern Pennsylvania's major federal programs for the year ended June 30, 2025. Domestic Violence Services of Southwestern Pennsylvania's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Domestic Violence Services of Southwestern Pennsylvania complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

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 ("U.S. GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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We are required to be independent of Domestic Violence Services of Southwestern Pennsylvania and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Domestic Violence Services of Southwestern Pennsylvania'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 Services of Southwestern Pennsylvania's federal programs.

Auditors' 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 Services of Southwestern Pennsylvania'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 U.S. 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 Services of Southwestern Pennsylvania's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. 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 Services of Southwestern Pennsylvania'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 Services of Southwestern Pennsylvania'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 Services of Southwestern Pennsylvania'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 Auditors' 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.

McCall Scanlon & Tice, LLC

Washington, Pennsylvania
December 9, 2025

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued: **Unmodified opinion**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **No**

Noncompliance material to financial statements noted? **No**

FEDERAL AWARDS

Internal control over major federal programs:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **No**

Type of auditors' report issued on compliance for major federal programs: **Unmodified opinion**

Audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this schedule.

Identification of major federal programs:

- CFDA Number 16.575 - U.S. Department of Justice – Crime Victim Assistance – Victims of Crime Act

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

Domestic Violence Services of Southwestern Pennsylvania qualified as a low-risk auditee? **Yes**

FINDINGS - FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
TITLE XX
PCADV - #6024-2025
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2025

	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	(Over) Under Budget	Questioned Costs
BUDGET CATEGORY:					
Personnel:					
Personnel	\$ 29,495	\$ 30,423	\$ 30,423	\$ (928)	\$ -
Benefits	7,725	7,367	7,367	358	-
TOTAL PERSONNEL	<u>37,220</u>	<u>37,790</u>	<u>37,790</u>	<u>(570)</u>	<u>-</u>
OPERATIONS:					
Advertising	4	-	-	4	-
Audit	478	498	498	(20)	-
Communications	764	605	605	159	-
Equipment Maintenance	529	575	575	(46)	-
Equipment Rental	76	45	45	31	-
Food	98	87	87	11	-
Insurance	754	768	768	(14)	-
Library	274	300	300	(26)	-
Maintenance	762	781	781	(19)	-
Memberships	174	5	5	169	-
Postage	72	63	63	9	-
Printing	106	115	115	(9)	-
Prof. Fees/Contr. Serv.	594	636	636	(42)	-
Rent	146	87	87	59	-
Safe Homes	109	100	100	9	-
Staff Development	210	90	90	120	-
Supplies	572	390	390	182	-
Travel	386	347	347	39	-
Utilities	504	550	550	(46)	-
TOTAL OPERATIONS	<u>6,612</u>	<u>6,042</u>	<u>6,042</u>	<u>570</u>	<u>-</u>
TOTAL	<u>\$ 43,832</u>	<u>\$ 43,832</u>	<u>\$ 43,832</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
ACT 44
PCADV - #6024-2025
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2025

	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	(Over) Under Budget	Questioned Costs
BUDGET CATEGORY:					
Personnel:					
Personnel	\$ 394,857	\$ 414,069	\$ 414,069	\$ (19,212)	\$ -
Benefits	103,010	106,250	106,250	(3,240)	-
TOTAL PERSONNEL	<u>497,867</u>	<u>520,319</u>	<u>520,319</u>	<u>(22,452)</u>	<u>-</u>
OPERATIONS:					
Advertising	68	-	-	68	-
Audit	6,643	7,129	7,129	(486)	-
Communications	10,175	8,079	8,079	2,096	-
Equipment Maintenance	7,050	7,721	7,721	(671)	-
Equipment Rental	1,023	550	550	473	-
Food	2,317	1,608	1,608	709	-
Insurance	10,720	8,522	8,522	2,198	-
Library	3,652	3,977	3,977	(325)	-
Maintenance	10,158	10,995	10,995	(837)	-
Memberships	2,989	74	74	2,915	-
Postage	894	844	844	50	-
Printing	1,739	1,718	1,718	21	-
Prof. Fees/Contr. Serv.	24,707	17,955	17,955	6,752	-
Rent	3,504	1,105	1,105	2,399	-
Safe Homes	21,455	19,078	19,078	2,377	-
Staff Development	3,857	1,288	1,288	2,569	-
Supplies	7,414	5,420	5,420	1,994	-
Travel	5,136	4,319	4,319	817	-
Utilities	6,709	7,376	7,376	(667)	-
TOTAL OPERATIONS	<u>130,210</u>	<u>107,758</u>	<u>107,758</u>	<u>22,452</u>	<u>-</u>
TOTALS	<u>\$ 628,077</u>	<u>\$ 628,077</u>	<u>\$ 628,077</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
FVPS
PCADV - #6024-2025
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2025

	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	(Over) Under Budget	Questioned Costs
BUDGET CATEGORY:					
Personnel:					
Personnel	\$ 82,785	\$ 84,181	\$ 84,181	\$ (1,396)	\$ -
Benefits	21,547	21,712	21,712	(165)	-
TOTAL PERSONNEL	<u>104,332</u>	<u>105,893</u>	<u>105,893</u>	<u>(1,561)</u>	<u>-</u>
OPERATIONS:					
Advertising	17	-	-	17	-
Audit	1,316	1,397	1,397	(81)	-
Communications	2,148	1,910	1,910	238	-
Equipment Maintenance	1,488	1,635	1,635	(147)	-
Equipment Rental	217	125	125	92	-
Food	279	214	214	65	-
Insurance	2,118	1,876	1,876	242	-
Library	772	844	844	(72)	-
Maintenance	2,222	2,294	2,294	(72)	-
Memberships	632	15	15	617	-
Postage	206	176	176	30	-
Printing	279	293	293	(14)	-
Prof. Fees/Contr. Serv.	1,669	1,817	1,817	(148)	-
Rent	551	244	244	307	-
Safe Homes	308	281	281	27	-
Staff Development	731	252	252	479	-
Supplies	1,487	1,281	1,281	206	-
Travel	884	970	970	(86)	-
Utilities	1,415	1,554	1,554	(139)	-
TOTAL OPERATIONS	<u>18,739</u>	<u>17,178</u>	<u>17,178</u>	<u>1,561</u>	<u>-</u>
TOTAL	<u>\$ 123,071</u>	<u>\$ 123,071</u>	<u>\$ 123,071</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
ACT 222
PCADV - #6024-2025
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2025

	Approved Budget	Reported Costs	Allowable Costs per Audit		
			Total	(Over) Under Budget	Questioned Costs
BUDGET CATEGORY:					
Personnel:					
Personnel	\$ 34,459	\$ 35,521	\$ 35,521	\$ (1,062)	\$ -
Benefits	9,048	8,945	8,945	103	-
TOTAL PERSONNEL	<u>43,507</u>	<u>44,466</u>	<u>44,466</u>	<u>(959)</u>	<u>-</u>
OPERATIONS:					
Advertising	6	-	-	6	-
Audit	568	582	582	(14)	-
Communications	893	726	726	167	-
Equipment Maintenance	620	673	673	(53)	-
Equipment Rental	91	48	48	43	-
Food	117	96	96	21	-
Insurance	891	706	706	185	-
Library	322	331	331	(9)	-
Maintenance	917	904	904	13	-
Memberships	164	6	6	158	-
Postage	94	71	71	23	-
Printing	116	122	122	(6)	-
Prof. Fees/Contr. Serv.	694	743	743	(49)	-
Rent	179	96	96	83	-
Safe Homes	128	117	117	11	-
Staff Development	304	105	105	199	-
Supplies	577	438	438	139	-
Travel	451	359	359	92	-
Utilities	589	639	639	(50)	-
TOTAL OPERATIONS	<u>7,721</u>	<u>6,762</u>	<u>6,762</u>	<u>959</u>	<u>-</u>
TOTAL	<u>\$ 51,228</u>	<u>\$ 51,228</u>	<u>\$ 51,228</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
SSBG - RELOCATION
PCADV - #6024-2025
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FOR THE YEAR ENDED JUNE 30, 2025

	<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>
BUDGET CATEGORY:					
Personnel:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
TOTAL PERSONNEL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATIONS:					
Relocation	<u>32,062</u>	<u>32,062</u>	<u>32,062</u>	-	-
TOTAL OPERATIONS	<u>32,062</u>	<u>32,062</u>	<u>32,062</u>	<u>-</u>	<u>-</u>
TOTAL	<u>\$ 32,062</u>	<u>\$ 32,062</u>	<u>\$ 32,062</u>	<u>\$ -</u>	<u>\$ -</u>

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DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA

PCADV - #6024-2025

**COMBINED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION
FOR THE YEAR ENDED JUNE 30, 2025**

	<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>
BUDGET CATEGORY:					
Title XX					
Personnel	\$ 37,220	\$ 37,790	\$ 37,790	\$ (570)	\$ -
Operations	6,612	6,042	6,042	570	-
Act 44					
Personnel	497,867	520,319	520,319	(22,452)	-
Operations	130,210	107,758	107,758	22,452	-
FVPS					
Personnel	104,332	105,893	105,893	(1,561)	-
Operations	18,739	17,178	17,178	1,561	-
Act 222					
Personnel	43,507	44,466	44,466	(959)	-
Operations	7,721	6,762	6,762	959	-
SSBG - Relocation					
Personnel	-	-	-	-	-
Operations	32,062	32,062	32,062	-	-
TOTALS	<u>\$ 878,270</u>	<u>\$ 878,270</u>	<u>\$ 878,270</u>	<u>\$ -</u>	<u>\$ -</u>
FUNDING RECONCILIATION					
Approved contract received as of June 30, 2025			\$ 810,834		
Approved contract receivable at June 30, 2025			<u>67,436</u>		
Total contract				\$ 878,270	
Allowable costs					
Approved costs			878,270		
Questioned costs			<u>-</u>		
				<u>878,270</u>	
DUE TO (FROM) PCADV				<u>\$ -</u>	

See Independent Auditors' Report

DOMESTIC VIOLENCE SERVICES OF SOUTHWESTERN PENNSYLVANIA
PCCD SCHEDULE OF REVENUE AND EXPENSES BY GRANT ID
FOR THE YEAR ENDED JUNE 30, 2025

	VICTIMS OF CRIME ACT (VOCA)			STOP				TOTAL PCCD GRANTS	
	Grant ID #40372	Grant ID #40372-2	Total	Grant ID #44023	Grant ID #35989	Grant ID #43905	Grant ID #43971		Total
Total PCCD Revenue	\$ 252,046	\$ 502,063	\$ 754,109	\$ 15,232	\$ 19,047	\$ 15,968	\$ 15,039	\$ 65,286	\$ 819,395
Expenditures:									
Salaries	178,157	352,096	530,253	10,177	10,702	8,704	6,898	36,481	566,734
Employee benefits	40,036	79,346	119,382	1,756	1,231	1,517	1,141	5,645	125,027
Consultants	2,700	8,100	10,800	2,750	4,848	4,848	4,848	17,294	28,094
Rent	2,148	5,447	7,595	-	-	-	-	-	7,595
Utilities	2,652	8,744	11,396	-	-	-	-	-	11,396
Safehomes	2,236	-	2,236	-	-	-	-	-	2,236
Audit	3,827	3,297	7,124	-	452	-	-	452	7,576
Telephone	3,731	8,952	12,683	47	1,022	32	1,149	2,250	14,933
Insurance	3,704	7,439	11,143	148	201	131	214	694	11,837
Equipment	4,362	15,039	19,401	120	230	373	580	1,303	20,704
Travel	3,084	4,193	7,277	-	164	190	-	354	7,631
Office supplies	5,409	9,410	14,819	217	194	155	209	775	15,594
Program supplies	-	-	-	17	3	18	-	38	38
	<u>252,046</u>	<u>502,063</u>	<u>754,109</u>	<u>15,232</u>	<u>19,047</u>	<u>15,968</u>	<u>15,039</u>	<u>65,286</u>	<u>819,395</u>
PCCD revenue over allowable expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>