

Transitions of PA

Financial Statements and
Supplementary Information

June 30, 2023 and 2022

Transitions of PA

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Independent Auditors' Report

To the Board of Directors of
Transitions of PA

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Transitions of PA (the Organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within 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 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 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 the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information - PCAR/PCADV on pages 21 to 35 is presented for purposes of additional analysis as required by the 2022-2023 Audit, Compliance Attestation and Agreed-Upon Procedures Guidelines for Centers Receiving Assistance Through Pennsylvania Coalition Against Rape and/or Pennsylvania Coalition Against Domestic Violence (the PCAR/PCADV Guidelines), and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards on page 36 is presented for purposes of additional analysis 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 (Uniform Guidance), and is not a required part of the financial statements. The supplementary information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate 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 GAAS. In our opinion, the supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statements as a whole.

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The budgetary information within the supplementary schedules on pages 21 to 35 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

State College, Pennsylvania
November 28, 2023

Transitions of PA

Statements of Financial Position

June 30, 2023 and 2022

	2023	2022
Assets		
Current Assets		
Cash and cash equivalents	\$ 864,836	\$ 660,365
Grants receivable	579,311	687,459
Other receivables	318	-
Prepaid expenses	94,169	61,557
Total current assets	1,538,634	1,409,381
Investments	642,376	583,983
Property and Equipment, Net	683,654	728,506
Total assets	<u>\$ 2,864,664</u>	<u>\$ 2,721,870</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 34,212	\$ 43,114
Payroll liabilities	23,004	28,596
Accrued compensation	69,989	63,683
Total current liabilities	127,205	135,393
Net Assets		
Without donor restrictions	2,684,937	2,513,951
With donor restrictions	52,522	72,526
Total net assets	2,737,459	2,586,477
Total liabilities and net assets	<u>\$ 2,864,664</u>	<u>\$ 2,721,870</u>

See notes to financial statements

Transitions of PA

Statements of Activities

Years Ended June 30, 2023 and 2022

	2023	2022
Change in Net Assets Without Donor Restrictions		
Public Support and Revenues		
Grants	\$ 3,019,931	\$ 2,711,235
Fundraising events	193,710	243,081
Contributions	116,985	115,878
Investment income (loss)	59,002	(58,143)
Net assets released from restrictions	20,320	24
Other revenue	895	-
	<u>3,410,843</u>	<u>3,012,075</u>
Expenses		
Program services	2,921,088	2,544,789
Management and general	288,435	260,050
Fundraising	30,334	29,778
	<u>3,239,857</u>	<u>2,834,617</u>
Total public support and revenue	<u>3,410,843</u>	<u>3,012,075</u>
Total expenses	<u>3,239,857</u>	<u>2,834,617</u>
Change in net assets without donor restrictions	<u>170,986</u>	<u>177,458</u>
Change in Net Assets With Donor Restrictions		
Interest income	316	5
Net assets released from restrictions	<u>(20,320)</u>	<u>(24)</u>
Change in net assets with donor restrictions	<u>(20,004)</u>	<u>(19)</u>
Change in net assets	150,982	177,439
Net Assets, Beginning	<u>2,586,477</u>	<u>2,409,038</u>
Net Assets, Ending	<u>\$ 2,737,459</u>	<u>\$ 2,586,477</u>

See notes to financial statements

Transitions of PA

Statement of Functional Expenses

Year Ended June 30, 2023

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 1,398,432	\$ 155,381	\$ -	\$ 1,553,813
Employee benefits	408,438	45,382	-	453,820
Payroll taxes	104,292	11,588	-	115,880
Total salaries and benefits	1,911,162	212,351	-	2,123,513
Grant and other assistance to local governments	287,248	-	-	287,248
Rent	177,015	19,668	13,341	210,024
Professional fees	81,138	9,015	8,756	98,909
Office supplies	61,257	6,806	7,991	76,054
Utilities	64,151	7,128	-	71,279
Depreciation	56,027	6,225	-	62,252
Insurance	38,896	4,322	-	43,218
Telephone	37,906	-	-	37,906
Equipment maintenance and rent	33,167	3,685	-	36,852
Food and shelter	26,402	2,934	-	29,336
Travel	25,505	2,834	-	28,339
Building maintenance	23,915	2,657	-	26,572
Training	21,396	2,377	-	23,773
Books and publications	20,514	2,279	-	22,793
Miscellaneous	16,552	1,839	-	18,391
Advertising	16,005	1,778	6	17,789
Relocation	5,485	609	-	6,094
Postage	5,054	562	-	5,616
Housekeeping supplies	3,872	430	-	4,302
Printing and duplicating	3,672	408	-	4,080
Membership dues	3,592	399	-	3,991
Outreach	1,157	129	-	1,286
Fundraising prizes	-	-	240	240
Total expenses	<u>\$ 2,921,088</u>	<u>\$ 288,435</u>	<u>\$ 30,334</u>	<u>\$ 3,239,857</u>

See notes to financial statements

Transitions of PA

Statement of Functional Expenses

Year Ended June 30, 2022

	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 1,315,973	\$ 146,219	\$ -	\$ 1,462,192
Employee benefits	319,676	35,520	-	355,196
Payroll taxes	91,107	10,123	-	101,230
Total salaries and benefits	1,726,756	191,862	-	1,918,618
Grant and other assistance to local governments	170,380	-	-	170,380
Professional fees	97,743	10,860	415	109,018
Rent	88,614	9,846	8,366	106,826
Office supplies	81,277	9,031	1,668	91,976
Depreciation	49,815	5,535	-	55,350
Miscellaneous	46,748	5,194	-	51,942
Utilities	36,158	4,018	-	40,176
Food and shelter	31,983	3,554	-	35,537
Telephone	33,953	-	-	33,953
Equipment maintenance and rent	28,903	3,211	-	32,114
Insurance	28,247	3,139	-	31,386
Travel	25,317	2,813	-	28,130
Building maintenance	21,792	2,421	-	24,213
Training	16,003	1,778	-	17,781
Fundraising prizes	-	-	17,585	17,585
Books and publications	15,763	1,751	-	17,514
Relocation	15,729	1,748	-	17,477
Advertising	11,982	1,331	1,744	15,057
Housekeeping supplies	6,201	689	-	6,890
Printing and duplicating	3,894	433	-	4,327
Postage	3,887	432	-	4,319
Membership dues	3,379	375	-	3,754
Outreach	265	29	-	294
Total expenses	\$ 2,544,789	\$ 260,050	\$ 29,778	\$ 2,834,617

See notes to financial statements

Transitions of PA

Statements of Cash Flows

Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities		
Cash received from the public and governmental units	\$ 3,439,351	\$ 3,157,892
Interest income	14,876	55,479
Cash payments to employees and vendors	<u>(3,218,405)</u>	<u>(2,822,354)</u>
Net cash provided by operating activities	<u>235,822</u>	<u>391,017</u>
Cash Flows From Investing Activities		
Purchases of investments	(13,951)	(55,408)
Purchases of property and equipment	<u>(17,400)</u>	<u>(160,997)</u>
Net cash used in investing activities	<u>(31,351)</u>	<u>(216,405)</u>
Change in cash and cash equivalents	204,471	174,612
Cash and Cash Equivalents, Beginning	<u>660,365</u>	<u>485,753</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 864,836</u></u>	<u><u>\$ 660,365</u></u>

See notes to financial statements

Transitions of PA

Notes to Financial Statements
June 30, 2023 and 2022

1. Summary of Significant Accounting Policies

Nature of Entity

Transitions of PA (the Organization) located in Lewisburg, Pennsylvania was chartered in 1976 by the Commonwealth of Pennsylvania as a nonprofit organization for the purpose of providing support services to individuals of Snyder, Northumberland and Union Counties who are in transitions in their lives. These services include an emergency shelter, education, information and referral, support groups, crisis intervention and counseling.

The Organization evaluated subsequent events for recognition or disclosure through November 28, 2023, the date the financial statements were available to be issued.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles (GAAP). The Organization is required to report information regarding their financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets Without Donor Restrictions - Net assets that have no time limit or specific purpose on how to expend the funds. The funds could also be designated by the Board of Directors for future projects.

Net Assets With Donor Restrictions - Net assets which are subject to donor-imposed restrictions that will be met when expenditures are made for the designated purposes or with passage of time. The funds could also be restricted in perpetuity based on donor restriction.

Grants Receivable

Grants receivable consists of allowable costs expended under grant contracts for which reimbursement has not yet been received. Management believes all grants receivable are collectible and that no allowance is necessary at June 30, 2023 and 2022.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These allocations were based on the total number of clients in each program, as well as allocations based upon the time spent by employees of the Organization providing those services.

Income Taxes

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC) and, accordingly, no provision for income taxes has been recorded in the accompanying financial statements. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC, and qualifies for deductible contributions as provided in Section 170(b) of the IRC.

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Notes to Financial Statements
June 30, 2023 and 2022

The Organization accounts for uncertainty in income taxes using a recognition threshold of more-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold has been met. Management has determined that there were no tax uncertainties that met the recognition threshold at June 30, 2023 and 2022.

The Organization's policy is to recognize interest related to unrecognized tax benefits in interest expense and penalties in operating expenses.

Investments and Deposits

Investments are composed of mutual funds and cash and cash equivalents. Investments in mutual funds are measured at fair value as determined by quoted market prices on which the individual security is traded. Cash and cash equivalents are valued at cost, which approximates fair value. Donated investments are recorded at fair value on the date of donation.

The Organization's principal financial instruments subject to credit risk are its investments. The degree and concentration of credit risk varies by type of investment. The fair values reported in the statements of financial position are exposed to various risks including changes in the equity markets, the interest rate environment and general economic conditions. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the fair value of investment securities, it is reasonably possible that the amounts reported in the accompanying financial statements could change materially in the near term.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of \$2,000. Property and equipment acquired with funds of the Organization are recorded at cost and depreciated over their estimated useful lives using the straight-line method. Useful lives range from 10 to 40 years for buildings and improvements and 5 to 7 years for equipment and furniture and 10 to 15 years for vehicles.

When events or circumstances indicate possible impairment may have occurred, the Organization evaluates long lived assets for possible impairment based on expected future undiscounted cash flows attributable to such assets. The Organization has not identified any impairment as of June 30, 2023 and 2022.

Revenue Recognition

The Organization recognizes unconditional contributions when cash, securities or other assets, an unconditional promise to give or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

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

Fundraising revenue is recorded equal to the fair value of direct benefits to donors and recognized when the event takes place. The contribution revenue for the excess received is recognized upon receipt and recorded in contribution revenue.

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Notes to Financial Statements
June 30, 2023 and 2022

Donor Restricted Contributions

Contributions received are recorded as increases in net assets without donor restrictions and net assets with donor restrictions, depending on the existence and nature of any donor restrictions. When a donor restriction is accomplished, net assets with restrictions are reclassified as net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed Nonfinancial Assets

Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received.

New Accounting Standards Adopted

In 2023, the Organization adopted the FASB Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842) (as amended)*. Topic 842 was issued to increase transparency and comparability among entities by recognizing lease assets and lease liabilities on the statements of financial position and disclosing key information about leasing arrangements. Under the provisions of Topic 842, a lessee is required to recognize a right-of-use asset and lease liability, initially measured at the present value of the remaining lease payments, in the statements of financial position. In addition, lessees are required to provide qualitative and quantitative disclosures that enable users to understand more about the nature of the leasing activities. The Organization elected the short-term lease recognition exemption for all leases that qualify under Topic 842. This standard was implemented in 2023, however, the adoption of this standard did not have a material impact on the financial statements.

New Accounting Standards Not Yet Adopted

During June 2016, the FASB issued ASU No. 2016-13, *Measurement of Credit Losses on Financial Instruments*. ASU No. 2016-13 requires financial assets measured at amortized cost to be presented at the net amount expected to be collected, through an allowance for credit losses that is deducted from the amortized cost basis. The measurement of expected credit losses is based on relevant information about past events, including historical experience, current conditions and reasonable and supportable forecasts that affect the collectability of the reported amount. ASU No. 2016-13 (as amended) is effective for fiscal year 2024. The Organization is currently assessing the effect that ASU No. 2016-13 (as amended) will have on its financial statements.

2. Property and Equipment, Net

Property and equipment, net consists of the following at June 30, 2023 and 2022:

	2023	2022
Land	\$ 10,000	\$ 10,000
Building and improvements	530,438	516,331
Furniture	78,228	74,935
Equipment	198,031	198,031
Vehicles	186,916	186,916
Total	1,003,613	986,213
Accumulated depreciation	(319,959)	(257,707)
Property and equipment, net	\$ 683,654	\$ 728,506

Transitions of PA

Notes to Financial Statements
June 30, 2023 and 2022

3. Fair Value Measurements and Investments

The Organization measures its investments at fair value on a recurring basis in accordance with GAAP. Fair value is defined 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. The framework that the authoritative guidance established for measuring fair value includes a hierarchy used to classify the inputs used in measuring fair value. The hierarchy prioritizes the inputs used in determining valuations into three levels. The level in the fair value hierarchy within which the fair value measurement falls is determined based on the lowest level input that is significant to the fair value measurement. 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 or liabilities. 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 same term of the asset or liability 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.

The following table present the assets measured at fair value as of June 30, 2023 and 2022 by caption on the statements of financial position by the valuation hierarchy defined above:

	Level 1	
	2023	2022
Reported at Fair Value		
Assets:		
Cash and cash equivalents	\$ 4	\$ 5,961
Equity mutual funds	642,372	578,022
Total	<u>\$ 642,376</u>	<u>\$ 583,983</u>

The following summarizes the composition of investment return and its classification in the statements of activities for the years ended June 30, 2023 and 2022:

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
Investment return consists of:			
Interest and dividend income	\$ 14,560	\$ 316	\$ 14,876
Unrealized gain on investments	44,442	-	44,442
Total	<u>\$ 59,002</u>	<u>\$ 316</u>	<u>\$ 59,318</u>

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Notes to Financial Statements
June 30, 2023 and 2022

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
Investment return consists of:			
Interest and dividend income	\$ 55,474	\$ 5	\$ 55,479
Unrealized loss on investments	(113,617)	-	(113,617)
Total	<u>\$ (58,143)</u>	<u>\$ 5</u>	<u>\$ (58,138)</u>

The Organization did not have any assets whose fair value was measured using Level 2 or 3 inputs.

Valuation Methodologies

Mutual funds in the investment portfolio are measured at fair value using quoted market prices for identical assets, which are considered Level 1 inputs.

The carrying amounts of cash and cash equivalents are reasonable estimates of their fair values due to the short-term nature of these financial instruments. These are considered Level 1 measurements due to their liquidity.

There were no changes in valuation techniques during 2023 and 2022.

4. Liquidity and Availability of Resources

The following table reflects the Organization's financial assets available for general expenditure within one year at June 30, 2023 and 2022. Financial assets are considered unavailable when illiquid or not convertible to cash within one year.

	2023	2022
Financial assets:		
Cash	\$ 864,836	\$ 660,365
Grants receivable	579,311	687,459
Other receivables	318	-
Investments	<u>642,376</u>	<u>583,983</u>
Total financial assets	2,086,841	1,931,807
Less those unavailable for general expenditures within one year:		
Donor restricted funds	<u>(52,522)</u>	<u>(72,526)</u>
Total	<u>\$ 2,034,319</u>	<u>\$ 1,859,281</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Organization has the ability to use the internally designated funds to help satisfy any unanticipated liquidity needs. The Organization also has a line of credit that is able to be utilized for operations. See Note 6.

Transitions of PA

Notes to Financial Statements
June 30, 2023 and 2022

5. Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2023 and 2022 are available for the following purposes:

	2023	2022
Capital Campaign Funding	\$ 50,819	\$ 50,541
Shamokin Capital Campaign Funding	1,703	21,985
Total	<u>\$ 52,522</u>	<u>\$ 72,526</u>

6. Line of Credit

The Organization has a \$100,000 line of credit available from a bank which is secured by business assets. Interest is paid monthly at variable rate of 3.5% above the prime rate. At June 30, 2023, the interest rate was 11.75%. At June 30, 2023 and 2022, no amounts were outstanding under this line of credit.

7. Retirement Plan

The Organization adopted a SIMPLE IRA plan and matches employee contributions up to 3% of the eligible employee's earnings after one year of employment. For the years ended June 30, 2023 and 2022, the amount of pension expense was \$25,984 and \$24,660, respectively.

8. Concentration of Credit Risk

The Organization maintains its cash accounts at three local financial institutions. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. From time to time the banks balances will exceed this coverage.

9. Sexual Assault and Domestic Violence Budget

The Organization spent \$906,210 and \$935,719 on domestic violence programs and \$322,823 and \$288,568 on sexual assault programs for the years ended June 30, 2023 and 2022, respectively. These amounts exceed the required match under Pennsylvania Coalition Against Rape (PCAR) and Pennsylvania Coalition Against Domestic Violence (PCADV) programs.

10. Interest Income

No interest income was earned on the funds received from PCADV and PCAR.

11. Contingencies

Under the terms of certain grants, periodic audits may occur and certain revenues and expenses may be questioned as not being appropriate under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. The Organization's management believes that disallowances for 2023 and 2022, if any, would be immaterial.

Transitions of PA

Notes to Financial Statements
June 30, 2023 and 2022

12. Economic Dependence on Major Revenue Sources

The Organization received revenue in excess of 10% of total revenues from the Victims of Crime Act and PCADV funding sources representing 54% and 61% of revenues in 2023 and 2022, respectively.

**Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

Independent Auditors' Report

To the Board of Directors of
Transitions of PA

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 (*Government Auditing Standards*), the financial statements of Transitions of PA (the Organization), which comprise the Organization's statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 28, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

State College, Pennsylvania
November 28, 2023

**Report on Compliance
for the Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance**

Independent Auditors' Report

To the Board of Directors of
Transitions of PA

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Transitions of PA's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2023. The Organization's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization'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 the Organization'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 the Organization's compliance with the requirements of the 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 the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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.

Baker Tilly US, LLP

State College, Pennsylvania
November 28, 2023

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - Act 44 PCAR
Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Personnel:					
Salaries and wages	\$ 118,000	\$ 118,000	\$ 118,000	\$ -	\$ -
Payroll taxes and benefits	41,039	41,039	41,039	-	-
Total personnel	159,039	159,039	159,039	-	-
Operations:					
Consultant fees	3,200	3,200	3,200	-	-
Audit	1,200	1,200	1,200	-	-
Office supplies	4,800	4,320	4,320	480	-
Printing and duplication	1,200	1,080	1,080	120	-
Telephone	3,600	3,240	3,240	360	-
Postage	1,200	1,200	1,200	-	-
Rent and maintenance of space	3,600	3,826	3,826	(226)	-
Utilities	3,000	3,300	3,300	(300)	-
Rent and maintenance of equipment	2,400	2,640	2,640	(240)	-
Travel	1,200	1,305	1,305	(105)	-
Advertising	1,200	1,257	1,257	(57)	-
Library	1,200	1,292	1,292	(92)	-
Dues/Memberships	600	540	540	60	-
Insurance	1,200	1,200	1,200	-	-
Staff development	900	900	900	-	-
Total operations	30,500	30,500	30,500	-	-
Total expenses	\$ 189,539	\$ 189,539	\$ 189,539	\$ -	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - Title XX PCAR

Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Personnel:					
Salaries and wages	\$ 12,536	\$ 12,536	\$ 12,536	\$ -	\$ -
Payroll taxes and benefits	4,016	4,016	4,016	-	-
Total personnel	16,552	16,552	16,552	-	-
Operations:					
Consultant fees	360	360	360	-	-
Audit	240	240	240	-	-
Office supplies	347	347	347	-	-
Printing and duplication	240	216	216	24	-
Telephone	240	247	247	(7)	-
Postage	240	216	216	24	-
Rent and maintenance of space	360	360	360	-	-
Utilities	360	396	396	(36)	-
Rent and maintenance of equipment	480	480	480	-	-
Travel	240	240	240	-	-
Advertising	240	252	252	(12)	-
Library	240	264	264	(24)	-
Dues/Memberships	240	216	216	24	-
Insurance	240	240	240	-	-
Staff development	240	233	233	7	-
Total operations	4,307	4,307	4,307	-	-
Total expenses	\$ 20,859	\$ 20,859	\$ 20,859	\$ -	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - Family Violence Prevention & Services Act PCAR
Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Contract Period: 05/01/22 - 09/30/25					
Budget Categories					
Personnel:					
Salaries and wages	\$ 12,696	\$ 12,696	\$ 12,696	\$ -	\$ -
Payroll taxes and benefits	6,718	6,718	6,718	-	-
Total personnel	19,414	19,414	19,414	-	-
Operations:					
Consultant fees	1,375	1,375	1,375	-	-
Office supplies	1,405	1,405	1,405	-	-
Printing and duplication	40	40	40	-	-
Telephone	5,500	5,500	5,500	-	-
Postage	189	189	189	-	-
Rent and maintenance of equipment	1,596	1,596	1,596	-	-
Travel	272	272	272	-	-
Advertising	1,242	1,242	1,242	-	-
Insurance	1,320	1,320	1,320	-	-
Software	464	464	464	-	-
Client transportation	252	252	252	-	-
Total operations	13,655	13,655	13,655	-	-
Total expenses	\$ 33,069	\$ 33,069	\$ 33,069	\$ -	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - Preventive Health and Health Services Block Grant PCAR
Year Ended June 30, 2023

	(Unaudited) Approved Budget	10/01/21 - 09/30/22 Reported Costs	10/01/22 - 09/30/23 Reported Costs	Allowable Costs Per Audit		
				Total	(Over) Under Budget	Questioned Costs
Contract Period: 10/01/21 - 09/30/22						
Budget Categories						
Personnel:						
Salaries and wages	\$ 529	\$ 529	\$ -	\$ 529	\$ -	\$ -
Payroll taxes and benefits	209	209	-	209	-	-
Total personnel	738	738	-	738	-	-
Operations:						
Consultant fees	-	-	-	-	-	-
Audit	15	15	-	15	-	-
Office supplies	17	17	-	17	-	-
Printing and duplication	15	15	-	15	-	-
Telephone	18	18	-	18	-	-
Postage	15	15	-	15	-	-
Rent and maintenance of space	15	15	-	15	-	-
Utilities	15	15	-	15	-	-
Rent and maintenance of equipment	15	15	-	15	-	-
Travel	15	15	-	15	-	-
Advertising	15	15	-	15	-	-
Library	15	15	-	15	-	-
Dues/Membership	15	15	-	15	-	-
Insurance	15	15	-	15	-	-
Staff development	14	14	-	14	-	-
Total operations	214	214	-	214	-	-
Total expenses	\$ 952	\$ 952	\$ -	\$ 952	\$ -	\$ -

Contract Period: 10/01/22 - 09/30/23

Budget Categories

Personnel:

Salaries and wages	\$ 1,629	\$ -	\$ 1,629	\$ 1,629	\$ -	\$ -
Payroll taxes and benefits	710	-	710	710	-	-
Total personnel	2,339	-	2,339	2,339	-	-

Operations:

Audit	42	-	42	42	-	-
Office supplies	39	-	39	39	-	-
Printing and duplication	20	-	20	20	-	-
Telephone	49	-	49	49	-	-
Postage	42	-	42	42	-	-
Rent and maintenance of space	42	-	42	42	-	-
Utilities	41	-	41	41	-	-
Rent and maintenance of equipment	43	-	43	43	-	-
Travel	14	-	14	14	-	-
Advertising	42	-	42	42	-	-
Education/Library	42	-	42	42	-	-
Dues/Memberships	42	-	42	42	-	-
Insurance	42	-	42	42	-	-
Staff development	17	-	17	17	-	-
Total operations	517	-	517	517	-	-
Total expenses	\$ 2,856	\$ -	\$ 2,856	\$ 2,856	\$ -	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - Rape Survivor Child Custody Act PCAR
Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Contract Period: 08/01/22 - 07/31/23					
Budget Categories					
Personnel:					
Salaries and wages	\$ 4,720	\$ 4,720	\$ 4,720	\$ -	\$ -
Payroll taxes and benefits	2,509	2,507	2,507	2	-
Total personnel	7,229	7,227	7,227	2	-
Operations:					
Consultant fees	86	86	86	-	-
Audit	86	86	86	-	-
Office supplies	86	81	81	5	-
Printing and duplication	86	26	26	60	-
Telephone	86	86	86	-	-
Rent and maintenance of space	86	86	86	-	-
Utilities	90	90	90	-	-
Rent and maintenance of equipment	86	86	86	-	-
Travel	86	86	86	-	-
Advertising	86	86	86	-	-
Library	86	86	86	-	-
Dues/Memberships	75	75	75	-	-
Insurance	86	86	86	-	-
Staff development	86	36	36	50	-
Total operations	1,197	1,082	1,082	115	-
Total expenses	\$ 8,426	\$ 8,309	\$ 8,309	\$ 117	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - Sexual Assault Services Program PCAR
Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Contract Period: 08/01/22 - 07/31/23					
Budget Categories					
Personnel:					
Salaries and wages	\$ 10,050	\$ 10,018	\$ 10,018	\$ 32	\$ -
Payroll taxes and benefits	1,710	1,742	1,742	(32)	-
Total personnel	11,760	11,760	11,760	-	-
Operations:					
Consultant fees	110	110	110	-	-
Audit	130	130	130	-	-
Office supplies	130	130	130	-	-
Printing and duplication	130	39	39	91	-
Telephone	130	141	141	(11)	-
Postage	130	130	130	-	-
Rent and maintenance of space	130	130	130	-	-
Utilities	130	130	130	-	-
Rent and maintenance of equipment	130	130	130	-	-
Travel	130	65	65	65	-
Advertising	130	130	130	-	-
Library	110	110	110	-	-
Dues/Memberships	110	110	110	-	-
Insurance	130	130	130	-	-
Staff development	130	60	60	70	-
Total operations	1,890	1,675	1,675	215	-
Total expenses	\$ 13,650	\$ 13,435	\$ 13,435	\$ 215	\$ -

Transitions of PA

Combined Schedule of Budgeted, Reported and Allowable Costs With Funding Reconciliation - PCAR
Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Act 44					
Personnel	\$ 159,039	\$ 159,039	\$ 159,039	\$ -	\$ -
Operations	30,500	30,500	30,500	-	-
Title XX					
Personnel	16,552	16,552	16,552	-	-
Operations	4,307	4,307	4,307	-	-
Family Violence Prevention & Services Act					
Personnel	19,414	19,414	19,414	-	-
Operations	13,655	13,655	13,655	-	-
PHHSBG					
Personnel	3,077	3,077	3,077	-	-
Operations	731	731	731	-	-
Rape Survivor Child Custody Act					
Personnel	7,229	7,227	7,227	2	-
Operations	1,197	1,082	1,082	115	-
Sexual Assault Services Program					
Personnel	11,760	11,760	11,760	-	-
Operations	1,890	1,675	1,675	215	-
Total expenses	<u>\$ 269,351</u>	<u>\$ 269,019</u>	<u>\$ 269,019</u>	<u>\$ 332</u>	<u>\$ -</u>
Funding Reconciliation					
Approved contract received as of June 30, 2023			\$ 256,616		
Approved contract receivable at June 30, 2023			<u>12,403</u>		
Total funding					<u>\$ 269,019</u>
Allowable costs:					
Allowable costs			269,019		
Questioned costs			<u>-</u>		
Total allowable costs					<u>269,019</u>
Due to (from) PCAR					<u>\$ -</u>

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - ACT 44 PCADV - 6040

Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Personnel:					
Salaries and wages	\$ 197,414	\$ 197,414	\$ 197,414	\$ -	\$ -
Payroll taxes and benefits	70,262	70,262	70,262	-	-
Total personnel	267,676	267,676	267,676	-	-
Operations:					
Advertising	1,043	1,043	1,043	-	-
Audit	2,699	2,699	2,699	-	-
Communications	6,000	6,000	6,000	-	-
Equipment maintenance	8,420	9,262	9,262	(842)	-
Equipment rental	500	500	500	-	-
Food	10,000	9,000	9,000	1,000	-
Insurance	18,070	18,070	18,070	-	-
Library	5,060	5,060	5,060	-	-
Maintenance	15,000	15,000	15,000	-	-
Membership	650	650	650	-	-
Postage	1,000	1,000	1,000	-	-
Printing	500	500	500	-	-
Professional fees	15,000	15,000	15,000	-	-
Rent	26,241	26,241	26,241	-	-
Safe homes	10,000	10,000	10,000	-	-
Staff development	2,500	2,250	2,250	250	-
Supplies	20,000	19,808	19,808	192	-
Travel	5,500	5,500	5,500	-	-
Utilities	14,208	14,808	14,808	(600)	-
Total operations	162,391	162,391	162,391	-	-
Total expenses	\$ 430,067	\$ 430,067	\$ 430,067	\$ -	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - ACT 44 Civil Legal Representation PCADV - 6040
Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Personnel:					
Salaries and wages	\$ 52,704	\$ 52,704	\$ 52,704	\$ -	\$ -
Payroll taxes and benefits	21,838	21,838	21,838	-	-
Total personnel	74,542	74,542	74,542	-	-
Operations:					
Advertising	500	500	500	-	-
Audit	822	822	822	-	-
Communications	3,146	3,387	3,387	(241)	-
Equipment maintenance	2,500	2,759	2,759	(259)	-
Equipment rental	1,300	1,300	1,300	-	-
Insurance	2,500	2,500	2,500	-	-
Library	8,500	8,875	8,875	(375)	-
Maintenance	1,500	1,500	1,500	-	-
Membership	1,000	1,000	1,000	-	-
Postage	2,000	2,005	2,005	(5)	-
Printing	400	360	360	40	-
Professional fees	15,291	15,291	15,291	-	-
Rent	4,500	4,074	4,074	426	-
Staff development	2,000	1,800	1,800	200	-
Supplies	3,500	3,500	3,500	-	-
Travel	2,336	2,122	2,122	214	-
Utilities	3,000	3,000	3,000	-	-
Total operations	54,795	54,795	54,795	-	-
Total expenses	\$ 129,337	\$ 129,337	\$ 129,337	\$ -	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - FVPS PCADV - 6040

Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Personnel:					
Salaries and wages	\$ 38,529	\$ 38,529	\$ 38,529	\$ -	\$ -
Payroll taxes and benefits	16,904	16,904	16,904	-	-
Total personnel	55,433	55,433	55,433	-	-
Operations:					
Advertising	300	300	300	-	-
Audit	200	200	200	-	-
Communications	1,243	1,243	1,243	-	-
Equipment maintenance	540	540	540	-	-
Equipment rental	400	400	400	-	-
Insurance	400	400	400	-	-
Library	400	400	400	-	-
Maintenance	500	500	500	-	-
Membership	400	360	360	40	-
Postage	400	400	400	-	-
Printing	200	180	180	20	-
Professional fees	1,400	1,400	1,400	-	-
Rent	539	539	539	-	-
Safe homes	400	400	400	-	-
Staff development	400	360	360	40	-
Supplies	1,240	1,240	1,240	-	-
Travel	400	360	360	40	-
Utilities	1,400	1,540	1,540	(140)	-
Total operations	10,762	10,762	10,762	-	-
Total expenses	\$ 66,195	\$ 66,195	\$ 66,195	\$ -	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - ACT 222 PCADV - 6040

Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Personnel:					
Salaries and wages	\$ 2,704	\$ 2,704	\$ 2,704	\$ -	\$ -
Payroll taxes and benefits	763	763	763	-	-
Total personnel	3,467	3,467	3,467	-	-
Operations:					
Advertising	240	240	240	-	-
Audit	60	60	60	-	-
Communications	230	230	230	-	-
Equipment maintenance	230	253	253	(23)	-
Equipment rental	230	230	230	-	-
Insurance	232	232	232	-	-
Library	120	120	120	-	-
Maintenance	240	264	264	(24)	-
Membership	120	108	108	12	-
Postage	120	121	121	(1)	-
Printing	120	108	108	12	-
Professional fees	120	120	120	-	-
Rent	240	240	240	-	-
Staff development	240	216	216	24	-
Supplies	200	200	200	-	-
Travel	180	162	162	18	-
Utilities	180	198	198	(18)	-
Total operations	3,102	3,102	3,102	-	-
Total expenses	\$ 6,569	\$ 6,569	\$ 6,569	\$ -	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - SSBG/Title XX PCADV - 6040

Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Personnel:					
Salaries and wages	\$ 12,759	\$ 12,759	\$ 12,759	\$ -	\$ -
Payroll taxes and benefits	4,650	4,650	4,650	-	-
Total personnel	17,409	17,409	17,409	-	-
Operations:					
Advertising	500	500	500	-	-
Audit	320	320	320	-	-
Communications	680	680	680	-	-
Equipment maintenance	680	680	680	-	-
Equipment rental	480	480	480	-	-
Insurance	978	978	978	-	-
Library	650	650	650	-	-
Maintenance	680	680	680	-	-
Membership	80	80	80	-	-
Postage	240	240	240	-	-
Printing	240	240	240	-	-
Professional fees	920	920	920	-	-
Rent	968	968	968	-	-
Staff development	480	480	480	-	-
Supplies	480	480	480	-	-
Travel	480	480	480	-	-
Utilities	680	680	680	-	-
Total operations	9,536	9,536	9,536	-	-
Total expenses	\$ 26,945	\$ 26,945	\$ 26,945	\$ -	\$ -

Transitions of PA

Schedule of Budgeted Reported and Allowable Costs - SSBG/Medical Advocacy PCADV - 6040

Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Personnel:					
Salaries and wages	\$ 33,985	\$ 33,985	\$ 33,985	\$ -	\$ -
Payroll taxes and benefits	15,144	15,144	15,144	-	-
Total personnel	49,129	49,129	49,129	-	-
Operations:					
Advertising	240	240	240	-	-
Audit	378	378	378	-	-
Communications	840	840	840	-	-
Equipment maintenance	840	924	924	(84)	-
Equipment rental	840	756	756	84	-
Insurance	1,213	1,213	1,213	-	-
Library	560	560	560	-	-
Maintenance	720	720	720	-	-
Membership	120	120	120	-	-
Postage	560	560	560	-	-
Printing	560	560	560	-	-
Professional fees	560	616	616	(56)	-
Rent	560	560	560	-	-
Staff development	720	664	664	56	-
Supplies	720	720	720	-	-
Travel	720	720	720	-	-
Utilities	720	720	720	-	-
Total operations	10,871	10,871	10,871	-	-
Total expenses	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ -

Transitions of PA

Schedule of Budgeted, Reported and Allowable Costs - SSBG/Relocation Funds PCADV - 6040

Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Operations	\$ 14,627	\$ 14,627	\$ 14,627	\$ -	\$ -

Transitions of PA

Combined Schedule of Budgeted, Reported and Allowable Costs With Funding Reconciliation - PCADV - 6040
Year Ended June 30, 2023

	(Unaudited) Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
Budget Categories					
Act 44					
Personnel	\$ 267,676	\$ 267,676	\$ 267,676	\$ -	\$ -
Operations	162,391	162,391	162,391	-	-
Act 44 Civil Legal Representation					
Personnel	74,542	74,542	74,542	-	-
Operations	54,795	54,795	54,795	-	-
FVPS					
Personnel	55,433	55,433	55,433	-	-
Operations	10,762	10,762	10,762	-	-
ACT 222					
Personnel	3,467	3,467	3,467	-	-
Operations	3,102	3,102	3,102	-	-
SSBG/Title XX					
Personnel	17,409	17,409	17,409	-	-
Operations	9,536	9,536	9,536	-	-
SSBG/Medical Advocacy					
Personnel	49,129	49,129	49,129	-	-
Operations	10,871	10,871	10,871	-	-
SSBG/Relocation					
Operations	14,627	14,627	14,627	-	-
Total expenses	<u>\$ 733,740</u>	<u>\$ 733,740</u>	<u>\$ 733,740</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Reconciliation

Approved contract received as of June 30, 2023	\$ 723,758	
Approved contract receivable at June 30, 2023	9,982	
Total funding		<u>\$ 733,740</u>
Allowable costs	733,740	
Questioned costs	-	
Total allowable costs		<u>733,740</u>
Due to (from) PCADV		<u>\$ -</u>

Transitions of PA

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Grant Period	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Housing and Urban Development					
Passed through the Eastern PA Continuum of Care Funds:					
Continuum of Care Program - Lycoming	14.267	PA0445	04/01/21 - 12/31/22	\$ 54,214	\$ -
Continuum of Care Program - Lycoming and Schuylkill	14.267	PA0445	01/01/23 - 12/31/23	98,891	-
Continuum of Care Program - Schuylkill	14.267	PA0708	01/01/22 - 12/31/22	100,648	-
Continuum of Care Program - RRH	14.267	PA0859	01/01/22 - 12/31/22	65,684	-
Continuum of Care Program - RRH	14.267	PA0859	01/01/23 - 12/31/23	68,110	-
Continuum of Care Program - CE	14.267	PA0927	11/01/21 - 10/31/22	35,518	-
Continuum of Care Program - CE	14.267	PA0927	11/01/22 - 10/31/23	39,336	-
Passed through Pennsylvania Coalition Against Domestic Violence, Continuum of Care Program	14.267	5214	07/01/22 - 06/30/23	139,448	-
Passed through Pennsylvania Coalition Against Domestic Violence, Continuum of Care Program	14.267	5214	07/01/22 - 06/30/23	105,956	-
Total U.S. Department of Housing and Urban Development				707,805	-
U.S. Department of Justice					
Passed through Pennsylvania Coalition Against Rape:					
Sexual Assault Service Program	16.017	N/A	08/01/22 - 07/31/23	13,436	-
Rape Survivor Child Custody Act	16.017	N/A	08/01/22 - 07/31/23	8,309	-
Total passed through Pennsylvania Coalition Against Rape				21,745	-
Passed through Pennsylvania Commission on Crime and Delinquency:					
Passed through the County of Union, Pennsylvania, STOP Violence Against Women	16.588	36082	01/01/22 - 12/31/24	121,783	24,979
Passed through the County of Snyder, Pennsylvania, STOP Violence Against Women	16.588	36112	01/01/22 - 12/31/24	150,716	38,607
Total for STOP				272,499	63,586
Passed through Snyder, Union and Northumberland Counties VOCA: Victims of Crime Act 2020-2023 (Non-Compete)	16.575	33161	10/01/20 - 09/30/23	852,949	-
Passed through YMCA Harrisburg, Human Trafficking Response Grant	16.320	N/A	10/01/19 - 09/30/22	7,398	-
Passed through Susquehanna University, Campus Grant	16.525	N/A	10/01/17 - 09/30/23	3,204	-
Total U.S. Department of Justice				1,157,795	63,586
U.S. Department of Health and Human Services					
Passed through Pennsylvania Coalition Against Rape:					
Family Violence Preservation and Services Act	93.592	N/A	05/01/22 - 06/30/25	33,069	-
Social Services Block Grant	93.667	N/A	07/01/22 - 06/30/23	20,859	-
Preventive Health and Health Services Block Grant	93.991	N/A	10/01/22 - 09/30/23	2,856	-
Preventive Health and Health Services Block Grant	93.991	N/A	10/01/21 - 09/30/22	952	-
Total Preventive Health and Health Services Block Grant				3,808	-
Total passed through Pennsylvania Coalition Against Rape				57,736	-
Passed through Pennsylvania Coalition Against Domestic Violence:					
Social Services Block Grant/Title XX	93.667	5214	07/01/22 - 06/30/23	26,945	-
Social Services Block Grant/Medical Advocacy	93.667	5214	07/01/22 - 06/30/23	60,000	-
Social Services Block Grant/Relocation	93.667	5214	07/01/22 - 06/30/23	14,627	-
Total Social Services Block Grant				101,572	-
Family Violence Prevention and Service Act	93.671	5214	07/01/22 - 06/30/23	66,195	-
COVID-19 - Family Violence Prevention and Service Act Mobile	93.671	5214	07/01/22 - 06/30/23	61,648	-
COVID-19 - Family Violence Prevention and Service Act Supplies	93.671	5214	07/01/22 - 06/30/23	8,451	-
Total Family Violence Prevention and Service Act				136,294	-
Total passed through Pennsylvania Coalition Against Domestic Violence				237,866	-
Total U.S. Department of Health and Human Services				295,602	-
Total				\$ 2,161,202	\$ 63,586

See notes to schedule of expenditures of federal awards

Transitions of PA

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the federal award activity of Transitions of PA (Organization) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net position or cash flows of the Organization.

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

The Organization uses the 10% de minimis indirect cost rate for several of its grants and has elected not to use the 10% de minimis indirect cost rate for all other grants under Uniform Guidance.

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Financial Statements

Unmodified

 yes X no

 yes X none reported

_____ yes X no

yes X no

 yes X none reported

Unmodified

yes X no

Name of Federal Program or Cluster

Victims of Crime Act

\$750,000

X yes no

Transitions of PA

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Section II - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

Section IV - Summary Schedule of Prior Audit Findings

None.