

**GEORGIA COALITION AGAINST DOMESTIC  
VIOLENCE, INC.**

**FINANCIAL REPORT**

**JUNE 30, 2022**

# GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.

## FINANCIAL REPORT JUNE 30, 2022

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## INDEPENDENT AUDITOR'S REPORT

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**To the Board of Directors  
Georgia Coalition Against Domestic Violence, Inc.  
Atlanta, Georgia**

### ***Opinion***

We have audited the accompanying financial statements of **Georgia Coalition Against Domestic Violence, Inc.** (a nonprofit organization) (the "Organization") which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Georgia Coalition Against Domestic Violence, Inc. as of June 30, 2022, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Prior Period Financial Statements***

The financial statements of the Organization as of June 30, 2021 were audited by other auditors whose report dated December 21, 2021 expressed an unmodified opinion on those statements.

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

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

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

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

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

- Exercise professional judgement 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 the 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 judgement, 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.

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***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 February 21, 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 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.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
February 21, 2023

# GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.

## STATEMENTS OF FINANCIAL POSITION AS OF JUNE 30, 2022 AND 2021

<u>Assets</u>	<u>2022</u>	<u>2021</u>
Current Assets		
Cash	\$ 462,312	\$ 588,479
Receivables other than Federal awards	83,120	103,442
Federal grants receivable	223,219	176,415
Prepaid expenses and other assets	7,357	6,978
Total current assets	<u>776,008</u>	<u>875,314</u>
Property and Equipment		
Equipment	9,508	9,508
Accumulated depreciation	(9,103)	(7,481)
Net property and equipment	<u>405</u>	<u>2,027</u>
Total assets	<u>\$ 776,413</u>	<u>\$ 877,341</u>
<u>Liabilities and Net Assets</u>		
Current Liabilities		
Accounts payable	\$ 11,130	\$ 39,605
Accrued expenses	42,065	53,884
Total current liabilities	<u>53,195</u>	<u>93,489</u>
Net Assets		
Without donor restrictions	474,699	523,146
With donor restrictions	248,519	260,706
Total net assets	<u>723,218</u>	<u>783,852</u>
Total liabilities and net assets	<u>\$ 776,413</u>	<u>\$ 877,341</u>

**See Notes to Financial Statements.**

# GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Revenue			
Federal, state and local contractual awards	\$ 951,631	\$ -	\$ 951,631
Membership income	73,134	-	73,134
Contributions	54,521	201,750	256,271
Other income	<u>35,095</u>	<u>-</u>	<u>35,095</u>
Total revenue and support	1,114,381	201,750	1,316,131
Released from restrictions	213,937	(213,937)	-
Total revenue, support and other gains	<u>1,328,318</u>	<u>(12,187)</u>	<u>1,316,131</u>
Expenses			
Program services	1,249,314	-	1,249,314
Supporting expenses			
Management and general	80,788	-	80,788
Fundraising	<u>46,663</u>	<u>-</u>	<u>46,663</u>
Total expenses	<u>1,376,765</u>	<u>-</u>	<u>1,376,765</u>
Change in net assets	(48,447)	(12,187)	(60,634)
Net assets at beginning of year	<u>523,146</u>	<u>260,706</u>	<u>783,852</u>
Net assets at end of year	<u>\$ 474,699</u>	<u>\$ 248,519</u>	<u>\$ 723,218</u>

**See Notes to Financial Statements.**

# GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Revenue			
Federal, state and local contractual awards	\$ 1,315,780	\$ -	\$ 1,315,780
Membership income	45,558	-	45,558
Contributions	66,966	135,000	201,966
Grant income - Payroll protection loan forgiven	132,540	-	132,540
Other income	20,997	-	20,997
Total revenue and support	1,581,841	135,000	1,716,841
Released from restrictions	124,294	(124,294)	-
Total revenue, support and other gains	<u>1,706,135</u>	<u>10,706</u>	<u>1,716,841</u>
Expenses			
Program services	1,394,490	-	1,394,490
Supporting expenses			
Management and general	200,355	-	200,355
Fundraising expenses	24,000	-	24,000
Total expenses	<u>1,618,845</u>	<u>-</u>	<u>1,618,845</u>
Change in net assets	87,290	10,706	97,996
Net assets at beginning of year	<u>435,856</u>	<u>250,000</u>	<u>685,856</u>
Net assets at end of year	<u>\$ 523,146</u>	<u>\$ 260,706</u>	<u>\$ 783,852</u>

**See Notes to Financial Statements.**



# GEORGIA COALITION AGAINST DOMESTICE VIOLENCE, INC.

## STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2022

	PROGRAM SERVICES				SUPPORTING EXPENSES		
	Training and Technical Assistance	Victim Services	Systems and Policy Advocacy	Program Expense	Management and General	Fundraising	Total Expenses
Salaries	\$ 472,595	\$ 126,856	\$ 119,186	\$ 718,637	\$ 32,060	\$ 17,224	\$ 767,921
Payroll taxes	35,899	9,651	9,079	54,629	3,208	1,318	59,155
Other personnel expenses	82,455	26,112	21,474	130,041	5,393	1,895	137,329
Total personnel expenses	590,949	162,619	149,739	903,307	40,661	20,437	964,405
Community Awareness	8	2,897	8	2,913	1,346	-	4,259
Continuing education	4,626	836	277	5,739	2,351	-	8,090
Contractual consultants	56,882	37,200	37,968	132,050	9,928	25,500	167,478
Depreciation expense	998	274	253	1,525	65	32	1,622
Insurance	2,986	822	757	4,565	1,141	-	5,706
Leasing and utilities	4,222	1,547	1,069	6,838	3,663	-	10,501
Membership (dues/fees)	8,078	7	3,457	11,542	250	-	11,792
Printing	2,659	-	656	3,315	-	-	3,315
Program expenses	17,695	5,928	923	24,546	-	-	24,546
Rent	15,445	4,027	3,199	22,671	11,362	694	34,727
Small furniture and equipment	8,359	1,755	1,269	11,383	1,335	-	12,718
Subscriptions and dues	6,631	1,157	2,051	9,839	18	-	9,857
Subgrants	9,617	54,497	-	64,114	-	-	64,114
Supplies	3,288	2,046	939	6,273	1,887	-	8,160
Telephone	22,638	6,600	5,383	34,621	6,307	-	40,928
Travel	2,002	1,725	346	4,073	474	-	4,547
Total expenses	\$ 757,083	\$ 283,937	\$ 208,294	\$ 1,249,314	\$ 80,788	\$ 46,663	\$ 1,376,765

See Notes to Financial Statements.

# GEORGIA COALITION AGAINST DOMESTICE VIOLENCE, INC.

## STATEMENTS OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2021

	PROGRAM SERVICES							SUPPORTING EXPENSES		
	VAWA Coalition	VOCA Child	1 800 Hotline and Training	Family Violence Prevention	Deaf Advocacy	Other Programs and Services	Total Program Expense	Management and General	Fundraising	Total Expenses
Salaries	\$ 69,453	\$ 71,772	\$ 219,729	\$ 173,972	\$ 90,434	\$ 104,755	\$ 730,115	\$ 33,326	\$ -	\$ 763,441
Payroll taxes	4,791	4,802	14,653	12,258	5,927	10,594	53,025	5,417	-	58,442
Other personnel expenses	8,738	13,472	27,477	22,835	15,632	20,368	108,522	19,265	-	127,787
Total personnel expenses	82,982	90,046	261,859	209,065	111,993	135,717	891,662	58,008	-	949,670
Case management	-	-	-	-	-	56,098	56,098	-	-	56,098
Community Awareness	-	-	-	-	-	50,000	50,000	-	-	50,000
Continuing education	-	1,296	3,844	6,258	800	133	12,331	14,377	-	26,708
Contractual consultants	18,248	1,127	18,924	9,434	18,081	15,466	81,280	73,274	24,000	178,554
Depreciation expense	-	-	-	-	-	-	-	1,622	-	1,622
Insurance	-	-	-	-	-	-	-	5,158	-	5,158
Leasing and utilities	-	-	-	-	-	99,705	99,705	-	-	99,705
Membership (dues/fees)	-	-	-	4,384	-	-	4,384	-	-	4,384
Printing	-	-	232	3,166	2,372	2,397	8,167	198	-	8,365
Program expenses	-	598	5,808	5,965	2,563	13,911	28,845	-	-	28,845
Rent	3,535	2,371	8,575	13,649	9,439	-	37,569	27,311	-	64,880
Small furniture and equipment	-	-	3,674	1,274	-	19,126	24,074	3,407	-	27,481
Subscriptions and dues	-	-	3,300	7,425	479	1,805	13,009	-	-	13,009
Subgrants	-	-	-	-	-	63,750	63,750	-	-	63,750
Supplies	-	-	-	-	-	-	-	10,955	-	10,955
Telephone	1,110	2,626	5,835	9,957	3,431	657	23,616	5,825	-	29,441
Travel	-	-	-	-	-	-	-	220	-	220
Total expenses	\$ 105,875	\$ 98,064	\$ 312,051	\$ 270,577	\$ 149,158	\$ 458,765	\$ 1,394,490	\$ 200,355	\$ 24,000	\$ 1,618,845

See Notes to Financial Statements.

# GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.

## STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (60,634)	\$ 97,996
Adjustments necessary to reconcile increase in net assets to cash provided by operating activities:		
Grant income - Payroll protection loan forgiven -noncash	-	(132,540)
Depreciation	1,622	1,622
Grants and other receivables	(26,482)	107,185
Prepays	(379)	2,849
Accounts payable	(28,475)	(99,053)
Accrued expenses	(11,819)	13,863
Cash (used) by operating activities	<u>(126,167)</u>	<u>(8,078)</u>
(Decrease) in cash	(126,167)	(8,078)
Cash - beginning of year	<u>588,479</u>	<u>596,557</u>
Cash - end of year	<u>\$ 462,312</u>	<u>\$ 588,479</u>

**See Notes to Financial Statements.**

# GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Organization and Nature of Activities

The Georgia Coalition Against Domestic Violence, Inc. ("GCADV") is a non-profit organization whose mission is to be an advocate for victims of domestic violence in Georgia. GCADV accomplishes its mission through programs that provide advocacy, technical assistance, education, information, and other services to its members. GCADV's membership is comprised of individuals and organizations, including shelters, concerned with domestic violence victims and their children. GCADV depends on public funds, both contributions, and federal awards, to accomplish its mission.

#### Significant Accounting Policies

##### Basis of Presentation

The accompanying financial statements of GCADV have been prepared on the accrual basis of accounting and to conform to accounting principles generally accepted in the United States of America.

GCADV reports information regarding its financial position and activities according to two classes of net assets: net assets with donor restriction and net assets without donor restriction.

##### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

##### Cash and Cash Equivalents

For the purposes of the statement of cash flows, GCADV considers all highly liquid investments available for current use with an original maturity of three months or less to be cash equivalents.

##### Fair Value of Financial Instruments

Fair value is defined as an exit price, representing the amount 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. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, FASB ASC 820 establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### **Fair Value of Financial Instruments (Continued)**

The three levels used to measure fair value are as follows:

*Level 1* - Quoted prices in an active market for identical assets or liabilities.

*Level 2* - Observable inputs other than quoted market prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

*Level 3* - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities; this includes certain pricing models, discounted cash flow methodologies, and similar techniques that use significant unobservable inputs.

Cash and cash equivalents, Federal grants and other receivables, accounts payable and accrued expenses are stated at cost, which approximates fair value due to their short-term maturity.

#### **Net Assets**

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

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions, which are used to account for resources available to carry out the purposes of GCADV at the discretion of management and the Board of Directors.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Contributions

All contributions are considered available for the general programs of the GCADV, unless specifically restricted by the donor. GCADV reports contributions as net assets with restriction if they are received with donor stipulations that limit the use of the donated assets or are subject to time restrictions. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration, net assets with restrictions are reclassified as net assets without restriction and reported in the statement of activities as net assets released from restrictions.

#### Contributed Services

Non-cash contributions are recognized at the fair value of the services received. To qualify for recognition, the contributed services must create or enhance non-financial assets or require specialized skills. Contributed services meeting these criteria are recorded if GCADV would have otherwise purchased the donated services. A substantial number of volunteers donate significant amounts of time to the GCADV. The value of these contributed services has not been recorded in the financial statements as they do not meet the criteria for recognition.

#### Revenue Recognition

GCADV recognizes membership revenue in accordance with FASB's *Revenue from Contracts with Customers* (ASC Topic 606). Memberships are for a period of 12 months from the date paid and are recognized in the year received. Since GCADV's performance obligation is related to contracts with a duration of less than one year, GCADV has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a), *Revenue from Contracts with Customers*, and therefore is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

#### Property and Equipment

Property and equipment are stated at historical cost if purchased and at fair market value at the date of the gift, if donated. Depreciation is computed over the estimated useful life of the applicable asset using the straight-line method. Depreciation expense for each of the fiscal years ended June 30, 2022 and 2021, was \$1,622.

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 1. NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Allowance for Doubtful Accounts

The allowance for doubtful accounts is based on the ratio of prior bad debt history to total accounts due at year-end. Management has determined no allowance was required for fiscal years ended June 30, 2022 and 2021, since GCADV has not experienced any bad debts in prior years.

#### Compensated Absences

Compensated absences represent obligations of the GCADV relating to employees' rights to receive compensation for future absences based upon service already rendered. For the fiscal years ended June 30, 2022 and 2021, compensated absences amounted to \$14,715 and \$26,063, respectively. These amounts are included in total accrued expenses on the statement of financial position.

#### Income Taxes

GCADV is a nonprofit corporation that is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined that the GCADV is not a private foundation. However, income from certain activities not directly related to GCADV's tax-exempt purpose may be subject to taxation. Contributions to GCADV are allowable, deductible contributions by the donor under the prevailing Internal Revenue Code of the United States.

There were no uncertain tax positions at June 30, 2022 or 2021.

#### Functional Allocation of Expenses

The cost of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. GCADV maintains detail cost and expense policies in accordance with the nature of its programs and their relationship to Federal awards or grants. Accordingly, personnel and related costs are allocated based upon time and effort and occupancy costs are allocated based upon square footage.

### NOTE 2. GRANTS RECEIVABLE

Federal receivables include amounts earned on approved federal grant contracts. The GCADV's receivables relating to federal grants are as follows:

	<u>2022</u>	<u>2021</u>
U.S. Department of Health and Human Services	\$ 98,908	\$ 65,028
U.S. Department of Justice	<u>124,311</u>	<u>111,387</u>
Total	<u>\$ 223,219</u>	<u>\$ 176,415</u>

## NOTES TO FINANCIAL STATEMENTS

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### NOTE 3. CONCENTRATION, ECONOMIC DEPENDENCY, AND CONTINGENCIES

For the years ended June 30, 2022 and 2021, Federal grant awards provided 72% and 77% of total revenues, respectively. While the GCADV has never had any of the various Federal agencies disallow expenditures of a material amount, all awards are subject to review.

### NOTE 4. RETIREMENT PLAN

The GCADV maintains a retirement plan for the benefit of its employees. The annual cost of the retirement plan has been included in other personnel costs on the statement of functional expenses, and appropriately allocated. For the fiscal years ended June 30, 2022 and 2021, retirement plan expenses amounted to \$8,452 and \$6,724, respectively.

### NOTE 5. LOAN PAYABLE UNDER PAYROLL PROTECTION PROGRAM

The GCADV received a loan of \$132,540 under this program. The loan was forgiven during the year ended June 30, 2021, and reported as grant income from forgiven debt on the statement of activities.

### NOTE 6. NET ASSETS WITH RESTRICTION

Net assets with donor restrictions were available for the following purposes at June 30:

	2022	2021
Child and youth program	\$ 15,407	\$ 15,000
Community RISE	24,219	-
Don't Knock the Hustle	197,134	228,779
Justice for incarcerated survivors	11,759	16,927
	<u>248,519</u>	<u>260,706</u>
Total	<u>\$ 248,519</u>	<u>\$ 260,706</u>

### NOTE 7. NET ASSETS RELEASED FROM DONOR RESTRICTION

Net assets were released from donor restrictions during the year ended at June 30 by incurring expenditures satisfying the restricted purposes specified by donors as follows:

	2022	2021
Child and youth program	\$ 39,593	\$ -
Community RISE	15,782	-
Don't Knock the Hustle	131,644	121,221
Justice for incarcerated survivors	26,918	3,073
	<u>213,937</u>	<u>124,294</u>
Total	<u>\$ 213,937</u>	<u>\$ 124,294</u>



## NOTES TO FINANCIAL STATEMENTS

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### NOTE 8. OPERATING LEASES

Rental expenses for the corporate headquarters amounted to \$34,727 and \$64,880 for the years ended June 30, 2022 and 2021, respectively stated. The GCADV relocated to new office facilities, with its new lease starting July 1, 2021, and terminating June 30, 2025. Annual commitments under the lease terms, net of tenant allowances follow:

Fiscal year end:	Amount
2023	\$ 43,031
2024	44,194
2025	45,357
	<u>\$ 132,582</u>

### NOTE 9. LIQUIDITY AND AVAILABILITY OF RESOURCES

The GCADV must structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. GCADV's liquid assets follow:

	2022	2021
Cash	\$ 462,312	\$ 588,479
Receivables including federal awards	<u>306,339</u>	<u>279,857</u>
Total	768,651	868,336
Less: Net assets with donor restrictions	<u>(248,519)</u>	<u>(260,706)</u>
Available for general expenditure, liabilities and other obligations	<u>\$ 520,132</u>	<u>\$ 607,630</u>

GCADV maintains cash on hand to meet its normal operating expenses based upon its annual budget. Operating expenses are compared to budgeted expenses on a monthly basis. As part of its liquidity management, GCADV invests cash in excess of daily requirements in a short-term savings account.

### NOTE 10. SUBSEQUENT EVENTS

In preparing these financial statements, the GCADV has evaluated events and transactions for potential recognition or disclosure through February 21, 2023, the date the financial statements were available to be issued.

## **SUPPLEMENTAL INFORMATION**

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# GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<u>US. Department of Justice</u>			
General Coalition Grant	16.556		\$ 81,773
<i>Passed through the Georgia Criminal Justice Coordinating Council</i>			
DEAF CESA	16.034	B50-8-108	8,111
DEAF ADVOCATE	16.575	C18-8-257	46,426
DEAF ADVOCATE	16.575	C18-8-473	92,915
VOCA CHILD	16.582	C51-8-011	25,818
STOP VAWA	16.588	W20-8-040	173,527
STOP VAWA	16.588	W21-8-011	161,250
Total U.S. Department of Justice			<u>589,820</u>
<u>U.S. Department of Health and Human Services</u>			
Family Violence Prevention Services	93.591		354,564
<i>Passed through the Georgia Criminal Justice Coordinating Council</i>			
DEAF ARA	93.671	V51-8-057	7,247
Total U.S. Department of Health and Human Services			<u>361,811</u>
Total expenditures of federal awards			<u><u>\$ 951,631</u></u>

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

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**NOTE 1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the GCADV under programs of the federal government for the year ended June 30, 2022. 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 the GCADV, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the GCADV.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures 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. GCADV has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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**To the Board of Directors  
Georgia Coalition Against Domestic Violence, Inc.**

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 and the related notes to the financial statements of Georgia Coalition Against Domestic Violence, Inc., ("GCADV"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated February 21, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered GCADV'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 GCADV's internal control. Accordingly, we do not express an opinion of the effectiveness of GCADV'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 GCADV'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.

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### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether GCADV'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 Georgia Coalition Against Domestic Violence, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Georgia Coalition Against Domestic Violence, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
February 21, 2023



## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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**To the Board of Directors  
Georgia Coalition Against Domestic Violence, Inc.**

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Georgia Coalition Against Domestic Violence, Inc.'s ("GCADV") compliance with the types of compliance requirements identified as subject to the OMB *Compliance Supplement* that could have a direct and material effect on each of GCADV's major federal programs for the year ended June 30, 2022. GCADV's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Georgia Coalition Against Domestic Violence, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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

We are required to be independent of GCADV 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 GCADV'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 maintained or effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to GCADV's federal programs.

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### ***Auditor's Responsibility 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 GCADV's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than 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 GCADV's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement 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 our audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding GCADV's compliance with the compliance requirements referred to above and performing other procedures as we considered necessary in the circumstances.
- Obtain an understanding of GCADV'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 GCADV'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.



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## Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in the 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.

*Mauldin & Jenkins, LLC*

Atlanta, Georgia  
February 21, 2023

**GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2022**

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**SECTION I – SUMMARY OF AUDITOR’S RESULTS:**

**Financial Statements:**

Type of auditor's report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None Reported</u>
Noncompliance material to the financial statements noted?	<u>None Reported</u>

**Federal Awards:**

Internal controls over major programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None Reported</u>
Type of auditor's report issued on compliance for major programs	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>

**Identification of Major Programs:**

A.L. #16.588 - Stop Violence Against Women Act	
Dollar threshold used to distinguish between type A and type B programs	<u>\$750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

**GEORGIA COALITION AGAINST DOMESTIC VIOLENCE, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2022**

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**SECTION II – FINANCIAL STATEMENT FINDINGS:**

None

**SECTION III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:**

None

**SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS:**

There are no matters to report.