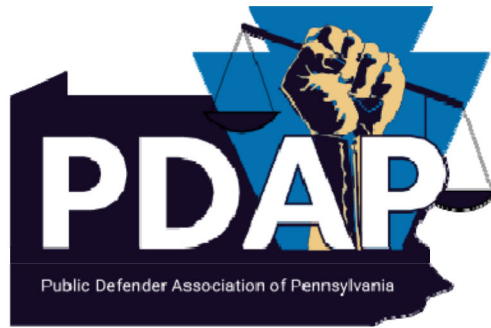




Annual 2024 Financial Reporting January-December 2024 Financial Dashboard/Overview

Financial Reporting Includes:

Financial Dashboard/Overview
Income Statement Q4 Oct-Dec 2024
Statement of Operations- Jan-Dec 2024
Statement of Functional Expenses
Budget to Actuals
Balance Sheet

Income Breakdown - \$1,833,829

- CLE Income –\$30,848
- Federal Grants –PCCD- \$210,040
- *Federal Grants- ARPA/COVID- \$1,151,922 (See footnote below)*
- State Grants –PCCD- Mental Health Grant (MH)- \$90,162
- State Grants- PA DCED-McClinton grant- \$250,000
- General Income- \$334
- Sponsorships- \$4,000
- Membership Dues- \$46,375
- Dividend Income- Raymond James Investment Account- \$19,350
- Interest Income from Bank and Investment Accounts - \$18,190
- Unrealized Gain (Loss) on Investment- \$12,107

Outstanding Receivables as of 12/31/24

- Grants –PCCD: Oct-Dec 2024- \$17,277

Footnotes for Statement of Operations (aka P&L or Income Statement) and Functional Expenses

PDAP currently uses the cash-basis accounting method, where income and expenses are not recognized in financial reporting until cash is received or when expenses are paid. ARPA/COVID grant funds were received in September 2022 for the grant period of 10/1/22-12/31/24. Since these grant funds were received and recorded in 2022, there is no income to record to align with the expenses incurred on the ARPA/COVID grant this year. Therefore, PDAP's financial reporting will show a deficit in net income for this year. However, to provide a better picture of the finances of the organization, the expenses from the ARPA/COVID grant each quarter will be reflected at the end of all financial reporting as income to see the actual net profit/loss for the quarter.

As of 12/31/24, the organization has a deficit of -\$795,438. When net income is offset by ARPA/COVID expenses for the year, it results in a positive Net Income/Assets of \$356,484.

Summary of Budget to Actual Report

Normal range for the annual Statement of Operations is **95-105%** of the overall budget income and expenses vs. actual receipts and expenditures. Actual receipts and expenditures to date are at 98% of receipts and 82% of expenditures respectively, based on the budget for 2024.

Public Defender Association of PA	
Q4- Income Statement	
October - December, 2024	
	Total
Income	
CLE Income	\$ 3,340
Contributed income	
Federal Government grants & contracts	\$ 48,095
Sponsorships	\$ 2,000
State Grants & Contracts	\$ 39,750
Total Contributed income	\$ 89,845
Services	\$ 1,750
Total Income	\$ 94,935
Expenses	
CLE fees	\$ 2,094
Contract & professional fees	\$ 6,500
Accounting fees	\$ 62,790
Contractor reimbursable expenses	\$ 3,810
technical assistance	\$ 10,400
Training - consultant	\$ 27,995
web - consultant	\$ 28,602
Total Contract & professional fees	\$ 140,097
Dues and Subscriptions	\$ 154
Insurance	\$ 2,583
Operating/Office expenses	\$ 45,873
Payroll expenses	
Employee retirement plan	\$ 3,590
Health insurance & accident plans	\$ 2,523
Payroll processing fees	\$ 969
Payroll taxes	\$ 9,662
Salaries & wages	\$ 125,814
Workers' compensation insurance	\$ 2,842
Total Payroll expenses	\$ 145,401
Scholarships and Awards	\$ 7,352
Training External/Professional Dev.	\$ 594
Training Space	\$ 12,439
Training Supplies and Mailing	\$ 3,235
Total Travel	\$ 87,326
Total Expenses	\$ 447,148
Net Operating Income	\$ (352,213)
Other Income	
Dividend Income	\$ 5,014
Interest Income	\$ 1,514
Unrealized Gain	\$ 441
Total Other Income	\$ 6,969
Net Income	\$ (345,244)
ARPA/COVID 'Income'	\$ 412,220
Net Income	\$ 66,975

Public Defender Association of PA
Statement of Operations
January - December 2024

	Total
Income	
CLE Income	\$ 30,848
Contributed income	\$ 554,703
General Income	\$ 334
Services	\$ 46,375
Total Income	\$ 632,260
Expenses	
Advertising & marketing	\$ 125
Charitable Contributions/Donations	\$ 1,000
CLE fees	\$ 8,731
Contract & professional fees	\$ 475,422
Dues and Subscriptions	\$ 1,508
Insurance	\$ 3,558
Operating/Office expenses	\$ 99,030
Payroll expenses	\$ 505,221
Scholarships and Awards	\$ 22,481
Training External/Professional Dev.	\$ 6,072
Training Space	\$ 79,204
Training Supplies and Mailing	\$ 24,559
Travel	\$ 250,434
Total Expenses	\$ 1,477,345
Net Operating Income	\$ (845,085)
Other Income	
Dividend Income	\$ 19,350
Interest Income	\$ 18,190
Unrealized Gain	\$ 12,107
Total Other Income	\$ 49,647
Net Income	\$ (795,438)
ARPA/COVID 'Income'	\$ 1,151,922
Net Income	\$ 356,484

Public Defender Association of PA

Statement of Functional Expenses

January - December 2024

	GENERAL/ ADMIN	FUNDRAISING	COVID	TRAINING PROGRAM				PCCD-MH	TOTAL
				PA	DCED	PCCD			
Income									
CLE Income	\$ 30,848								\$ 30,848
Contributed income	\$ 4,500	\$ -	\$ -	\$ 250,000	\$ 210,040	\$ 90,162		\$ 554,703	
General Income	\$ 334							\$ 334	
Services	\$ 46,375	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 46,375	
Total Income	\$ 82,057	\$ -	\$ -	\$ 250,000	\$ 210,040	\$ 90,162		\$ 632,260	
Expenses									
Advertising & marketing	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ -		\$ 125	
Charitable Contributions/Donations	\$ 1,000							\$ 1,000	
CLE fees			\$ 5,837		\$ 2,597	\$ 297		\$ 8,731	
Contract & professional fees	\$ 4,054	\$ -	\$ 392,672	\$ -	\$ 18,246	\$ 60,449		\$ 475,422	
Dues and Subscriptions	\$ 504		\$ 704		\$ 300			\$ 1,508	
Insurance	\$ 3,558	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,558	
Operating/Office expenses	\$ 1,202	\$ -	\$ 97,826	\$ -	\$ 3	\$ -		\$ 99,030	
Payroll expenses	\$ 2,904	\$ 60	\$ 415,523	\$ -	\$ 86,734	\$ -		\$ 505,221	
Scholarships and Awards	\$ 9,263		\$ 11,184		\$ 2,035			\$ 22,481	
Training External/Professional Dev.			\$ 6,052			\$ 20		\$ 6,072	
Training Space			\$ 45,703		\$ 33,501			\$ 79,204	
Training Supplies and Mailing	\$ 1,728		\$ 8,326		\$ 2,931	\$ 11,574		\$ 24,559	
Travel	\$ 24,853	\$ -	\$ 167,970	\$ -	\$ 46,306	\$ 11,304		\$ 250,434	
Total Expenses	\$ 49,066	\$ 60	\$ 1,151,922	\$ -	\$ 192,653	\$ 83,644		\$ 1,477,345	
Net Operating Income	\$ 32,992	\$ (60)	\$ (1,151,922)	\$ 250,000	\$ 17,387	\$ 6,518		\$ (845,085)	
Other Income									
Dividend Income	\$ 19,350							\$ 19,350	
Interest Income	\$ 18,190							\$ 18,190	
Unrealized Gain	\$ 12,107							\$ 12,107	
Total Other Income	\$ 49,647	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 49,647	
Net Income	\$ 82,639	\$ (60)	\$ (1,151,922)	\$ 250,000	\$ 17,387	\$ 6,518		\$ (795,438)	
ARPA/COVID 'Income'	\$ -	\$ -	\$ 1,151,922	\$ -	\$ -	\$ -		\$ 1,151,922	
Net Income	\$ 82,639	\$ (60)	\$ -	\$ 250,000	\$ 17,387	\$ 6,518		\$ 356,484	

Public Defender Association of PA Budget to Actuals January- December 2024					
DESCRIPTION	Budget CY24	Actuals as of 12/31/24	Variance	%	Notes
Income					
CLE Income	\$ 30,000	\$ 30,848	\$ 848	103%	
Contributed Income					
Federal Government Grants & Contracts					
ARPA/COVID Grant 'Income'	\$ 1,348,201	\$ 1,151,922	\$ (196,279)	85%	COVID funding was received in full in 2022, we will have funds remaining at the EOY of approx. \$196K, we have been granted an extension to utilize remaining funds in CY 2025.
PCCD					Q4 Oct- Dec 2024 funding of \$17K will not be received until March 2025. Remaining PCCD grant funds will rollover to CY 2025.
State Grants & Contracts	\$ 318,313	\$ 210,040	\$ (108,273)	66%	
Contributions- Individual	\$ 100,000	\$ 340,162	\$ 240,162	340%	Funds received from State PA DCED grant of \$250K- to be used in CY 2025
Sponsorships	\$ -	\$ 500	\$ 500	N/A	S.Jacobson donated to support DAP Gala
Total Contributed Income	\$ 1,766,514	\$ 1,706,625	\$ (59,889)	97%	Funding received from conference sponsors
Membership Dues (counties)	\$ 45,625	\$ 46,375	\$ 750	102%	See notes on each grant above
General Income	\$ -	\$ 334	\$ 334	N/A	
Interest Income	\$ 14,500	\$ 18,190	\$ 3,690	125%	
Dividend Income	\$ 8,000	\$ 19,350	\$ 11,350	242%	Funds generated from Raymond James investment account for ARPA/COVID funds
Unrealized Gain/Loss on Investment	\$ -	\$ 12,107	\$ 12,107	N/A	Funds generated from Raymond James investment account for ARPA/COVID funds
Total Income	\$ 1,864,639	\$ 1,833,829	\$ (30,810)	98%	Overall income was on target for 2025
Expenses					
Advertising & Marketing	\$ 1,500	\$ 125	\$ 1,375	8%	
Charitable Contributions/Donations	\$ 2,500	\$ 1,000	\$ 1,500	40%	Sponsorship for Defender Assoc. of Philly Gala
CLE fees	\$ 18,031	\$ 8,731	\$ 9,301	48%	
Contract & Professional Expenses	\$ 427,202	\$ 475,422	\$ (48,220)	111%	Slightly over budget as NAPD Next Level Mgmt/Leadership Training added mid-year
Dues and Subscriptions	\$ 4,600	\$ 1,508	\$ 3,092	33%	
Insurance Expense	\$ 3,800	\$ 3,558	\$ 242	94%	
Operating/Office expenses	\$ 99,792	\$ 99,030	\$ 762	99%	
Payroll expenses	\$ 66,359	\$ 73,984	\$ (7,625)	111%	
Salaries & Wages	\$ 435,018	\$ 431,238	\$ 3,780	99%	
Scholarships and Awards	\$ 22,000	\$ 22,481	\$ (481)	102%	
Supplies	\$ 1,500	\$ 1,500	\$ -	100%	
Training Space	\$ 234,042	\$ 79,204	\$ 154,838	34%	Funds remaining (approx. \$196K in ARPA/COVID funds & \$477K in PCCD funding) will rollover into CY 2025
Training Supplies and Mailing	\$ 13,880	\$ 23,059	\$ (9,179)	166%	Line item was underbudgeted as training manual expense for PCCD-Mental Health prog. manual was initially budgeted for \$5K; actual was \$11K. Also had some additional supplies purchases.
Travel	\$ 471,194	\$ 256,506	\$ 214,688	54%	Funds remaining (approx. \$196K in ARPA/COVID funds & \$477K in PCCD funding) will rollover into CY 2025
Uncategorized/Miscellaneous Expenses	\$ 1,500	\$ -	\$ 1,500	0%	
Total Expenses	\$ 1,802,918	\$ 1,477,345	\$ 325,573	82%	Overall expenses came in under budget
Net Income	\$ 61,721	\$ 356,484			

Public Defender Association of PA

Balance Sheet

As of December 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
General Fund Savings.... 8075	933.10
M&T COVID Grant Checking ...9711	16,734.92
M&T Non-Grant General Checking5934	52,570.77
M&T PCCD Checking8068	130,437.20
PayPal	79.61
Raymond James - Investment account	312,852.35
Raymond James- DCED Account -D233	250,678.22
Total Bank Accounts	\$764,286.17
Total Current Assets	\$764,286.17
TOTAL ASSETS	\$764,286.17
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
M&T Credit Card Acct -0808	5,913.63
Total Credit Cards	\$5,913.63
Total Current Liabilities	\$5,913.63
Total Liabilities	\$5,913.63
Equity	
Retained Earnings	1,553,810.40
Net Income	-795,437.86
Total Equity	\$758,372.54
TOTAL LIABILITIES AND EQUITY	\$764,286.17

PDAP Disbursements Report
for Transactions greater than \$20,000
CY 2024 (January-December)

Date	Transaction Type	Num	Name	Memo/Description	Amount
01/10/2024	Check	246863621	Union League Liberty Hill LLC	Training space for Capital Training Conference- Dec 2023	\$ 29,800.80
07/17/2024	Check	254603195	NAPD	1st payment of 2 for 10yr subscription to NAPD Learning Mgmt System	\$ 42,500.00
12/04/2024	Check	260113977	Penn Stater Hotel	Hotels for faculty/staff at Staff retreat and NAPD Next Level Mgmt Conf	\$ 28,239.65
12/18/2024	Check	260661582	NAPD	2nd payment of 2 for 10yr subscription to NAPD Learning Mgmt System	\$ 42,500.00
12/20/2024	Check	DD-ADP	Wincor Nonprofit Support Services	accounting/financial services	\$ 27,300.00