Domestic Violence Crisis Center, Inc. and Affiliate

Financial Statements

For the Years Ended June 30, 2022 and 2021

Domestic Violence Crisis Center, Inc. and Affiliate

For the Years Ended June 30, 2022 and 2021

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JUMP, PERRY AND COMPANY, LLP
Certified Public Accountants

12 Lexington Avenue
Toms River, NJ 08753
P: (732) 240-7377
F: (732) 505-8307

21 Jennings Road
Manahawkin, NJ 08050
P: (609) 978-9500
F: (609) 978-9515

www.jumpcpa.com

INDEPENDENT AUDITOR'S REPORT

To The Board of Trustees
Domestic Violence Crisis Center, Inc. and Affiliate:

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Domestic Violence Crisis Center, Inc. and Affiliate, (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, 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 financial statements referred to above present fairly, in all material respects, the financial position of Domestic Violence Crisis Center, Inc. and Affiliate, as of June 30, 2022 and 2021, 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 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 Domestic Violence Crisis Center, Inc. and Affiliate 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 opinions.

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; this includes 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.

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 judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Domestic Violence Crisis Center, Inc. and Affiliate's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were 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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and state financial assistance, as required by the State Single Audit Act, 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 March 20, 2023, on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Domestic Violence Crisis Center, Inc. and Affiliate's internal control over financial reporting and compliance.

Toms River, New Jersey
March 20, 2023

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Financial Position

June 30, 2022 and 2021

ASSETS

	2022	2021
Current assets:		
Cash - operations	$ 703,471	247,011
Investments	837,258	959,050
Accounts receivable	78,756	114,119
Grants receivables	364,236	370,905
Prepaid expenses and inventory	13,213	7,178
Total current assets	1,996,934	1,698,263
Property and equipment:		
Land, buildings, improvements and equipment	2,029,836	1,896,768
Less: accumulated depreciation	860,942	804,904
Net property and equipment	1,168,894	1,091,864
Restricted assets:		
Security deposits	13,379	13,379
Restricted for long-term investment	5,000	5,000
Total restricted assets	18,379	18,379
Total assets	$ 3,184,207	2,808,506

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Financial Position (continued)

June 30, 2022 and 2021

LIABILITIES AND NET ASSETS

	2022	2021
Liabilities:		
Accounts payable and accrued expenses	$ 272,490	101,830
Due back to Grantor	50,391	-
Total current liabilities	322,881	101,830
Total liabilities	322,881	101,830
Net assets		
Without donor restrictions:		
Net investment in land, building, improvements and equipment	1,168,894	1,091,864
Board designated:		
Joanne Lorange Memorial	23,894	23,894
Undesignated - Available for operations	1,621,829	1,544,209
Total net assets without donor restriction	2,814,617	2,659,967
Net assets with donor restrictions	46,709	46,709
Total net assets	2,861,326	2,706,676
Total liabilities and net assets	$ 3,184,207	2,808,506

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Activities

For the Years Ended June 30, 2022

(with comparative totals for 2021)

	2022			2021
	Without Donor Restriction	With Donor Restriction	Total	Total
Support and revenue:				
Grants - federal, state and city	$ 2,100,830	-	2,100,830	$ 2,066,059
United Way allocations and designations	35,298	-	35,298	10,471
Contributions and promises to give:				
Foundations	123,999	-	123,999	183,784
Corporations/Organizations/Schools	226,697	-	226,697	159,889
Faith based organizations	23,743	-	23,743	18,410
Organizations	60,500	-	60,500	-
Individual and other	218,162	-	218,162	111,080
In-kind	416,121	-	416,121	408,946
Total contributions and promises to give	1,069,222	-	1,069,222	882,109
Fund-raising events	460,485	-	460,485	259,262
Third Party/Special Events	-	-	-	13,826
Investment income	34,972	-	34,972	22,164
Unrealized gain (loss) on investments	(353,779)	-	(353,779)	14,644
Realized gain on investments	191,490	-	191,490	186,211
Total revenue and support	$ 3,538,518	-	3,538,518	$ 3,454,746

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Activities (continued)

For the Years Ended June 30, 2022

(with comparative totals for 2021)

	2022			2021
	Without Donor Restriction	With Donor Restriction	Total	Total
Expenses:				
Program services:				
Safehouses	$ 1,130,027	-	1,130,027	$ 1,037,969
Counseling & Advocacy	432,070	-	432,070	396,871
Court & Legal	797,667	-	797,667	732,683
PeaceWorks	199,415	-	199,415	183,172
SustainabilityCT	365,597	-	365,597	335,815
Total program services	2,924,776	-	2,924,776	2,686,510
Support services:				
Management and general	299,128	-	299,128	274,935
Fundraising and development	159,964	-	159,964	134,419
Total support services	459,092	-	459,092	409,354
Total functional expenses	3,383,868	-	3,383,868	3,095,864
Change in net assets	154,650	-	154,650	358,882
Net assets, beginning of year	2,659,967	46,709	2,706,676	2,347,794
Net assets, end of year	$ 2,814,617	46,709	2,861,326	$ 2,706,676

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statement of Functional Expenses

For the Year Ended June 30, 2022

(with comparative totals for 2021)

	Program Services						Support Services			Total	
	Safehouses	Counseling & Advocacy	Court & Legal	PeaceWorks	Sustain-AbilityCT	Total	Management and General	Fundraising and Development	Total	2022	2021
Salaries	$ 578,840	221,321	408,593	102,148	187,272	$ 1,498,174	153,222	51,074	$ 204,296	$ 1,702,470	$ 1,708,515
Employee benefits	56,643	21,658	39,983	9,996	18,326	146,606	14,993	4,998	19,991	166,597	180,310
Payroll taxes	42,145	16,114	29,750	7,437	13,635	109,081	11,157	3,719	14,876	123,957	124,442
Advertising and public relations	4,624	1,768	3,264	816	1,496	11,968	1,224	408	1,632	13,600	4,899
Client Service	76,658	29,311	54,112	13,528	24,801	198,410	20,292	6,764	27,056	225,466	103,891
Conferences and training	3,163	1,210	2,233	558	1,023	8,187	838	279	1,117	9,304	2,304
Contract services	18,944	7,243	13,372	3,343	6,129	49,031	5,014	1,672	6,686	55,717	50,808
Dues and subscriptions	2,961	1,132	2,090	523	958	7,664	785	261	1,046	8,710	6,314
Insurance	20,232	7,736	14,281	3,570	6,546	52,365	5,356	1,785	7,141	59,506	72,054
Leased equipment	2,290	876	1,616	404	741	5,927	606	202	808	6,735	6,447
Postage and printing	3,181	1,216	2,245	561	1,029	8,232	842	281	1,123	9,355	7,227
Office supplies	6,631	2,535	4,681	1,170	2,145	17,162	1,756	585	2,341	19,503	21,061
Professional fees	14,806	5,661	10,451	2,613	4,790	38,321	3,919	1,306	5,225	43,546	33,225
In-kind services	56,160	21,473	39,642	9,911	18,169	145,355	14,866	4,955	19,821	165,176	100,304
Occupancy	57,219	21,878	40,390	10,097	18,512	148,096	15,146	5,049	20,195	168,291	161,870
Repairs and maintenance	12,042	4,604	8,501	2,125	3,896	31,168	3,188	1,063	4,251	35,419	34,672
Supplies	14,228	5,440	10,043	2,511	4,603	36,825	3,767	1,255	5,022	41,847	8,883
Telephone	13,811	5,281	9,749	2,437	4,468	35,746	3,656	1,218	4,874	40,620	34,491
Travel	669	256	473	118	217	1,733	177	59	236	1,969	1,076
Fundraising fees	2,954	1,129	2,085	521	956	7,645	782	260	1,042	8,687	3,300
Fundraising events	-	-	-	-	-	-	-	60,257	60,257	60,257	42,836
In-kind inventory	80,493	30,777	56,819	14,205	26,042	208,336	21,307	7,101	28,408	236,744	294,442
In-kind rent	4,828	1,846	3,408	852	1,562	12,496	1,278	426	1,704	14,200	14,200
Endowment contribution	-	-	-	-	-	-	-	-	-	-	178
Miscellaneous	37,452	14,320	26,437	6,609	12,117	96,935	9,914	3,305	13,219	110,154	24,034
Total expenses before depreciation and amortization	1,110,974	424,785	784,218	196,053	359,433	2,875,463	294,085	158,282	452,367	3,327,830	3,041,783
Depreciation and amortization	19,053	7,285	13,449	3,362	6,164	49,313	5,043	1,682	6,725	56,038	54,081
Total	$ 1,130,027	432,070	797,667	199,415	365,597	$ 2,924,776	299,128	159,964	$ 459,092	$ 3,383,868	$ 3,095,864

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Cash Flows

For the Years Ended June 30, 2022 and 2021

		2022	2021
Cash Flows from Operating Activities			
Change in net assets	$	154,650	358,882
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:			
Depreciation and Amortization		56,038	54,081
Unrealized (gain) loss on investments		(353,779)	14,644
Change in:			
Grants receivable		6,669	(71,166)
Other receivables		35,363	(61,109)
Prepaid expenses and inventory		(6,035)	8,410
Accounts payable and other accrued expenses		170,660	(48,270)
Due back to Grantor		50,391	-
Total adjustments		(40,693)	(103,410)
Net cash provided by operating activities		113,957	255,472
Cash Flows from Investing Activities:			
Net purchase/maturity of securities		475,571	(233,466)
Net purchase/disposal of assets		(133,068)	(38,152)
Net cash provided by/(used in) investing activities		342,503	(271,618)
Net increase (decrease) in cash		456,460	(16,146)
Cash beginning of year		247,011	263,157
Cash end of year	$	703,471	247,011

See accompanying notes to consolidated financial statements.

1. Nature of Operations and Basis of Accounting

Domestic Violence Crisis Center, Inc. and Affiliate (the “Organization”) is committed to breaking the cycle of domestic abuse through counseling, education, advocacy, safe housing and empowerment (CEASE). The Organization primarily serves the communities of Norwalk, Stamford, Darien, New Canaan, Wilton, Westport and Weston.

The Organization has a wholly owned affiliate (the "Affiliate") which owns a Shelter property which is used by the Organization at no charge. The Affiliate's net assets have been included in the accompanying consolidated financial statements. Interorganizational transactions and balances have been eliminated in consolidation.

The Organization and Affiliate are not-for-profit organizations incorporated under the Nonstock Corporation Act of the State of Connecticut, and are exempt from federal tax under Section (501)(c)(3) of the Internal Revenue Code. The Organization and Affiliate are also exempt from state income tax.

2. Summary of Significant Accounting Policies

a) Net asset classes

The net asset classes of the Organization and Affiliate consist of the following:

Net assets without donor restrictions: Net assets without donor restrictions consist of the net assets over which the governing boards have control to use in carrying out the operations of the Organization and Affiliate in accordance with their charters and by-laws and no donor imposed restrictions

The net investment in Land, Building, Improvements and Equipment consists of the Net book value of Land, Building, Improvements and Equipment acquired with net assets without donor restrictions

The Board of the Organization has designated certain net assets without donor restrictions for program development and capital expenditures.

Additionally, the Board of the Organization has designated all contributions received in memory of Joanne Lorange for the Joanne Lorange Memorial Fund to be used to fund programs of the Organization based upon recommendations of an Ad hoc subcommittee which includes a member of Joanne Lorange's family.

The Board of the Organization has determined that the ongoing operations of the Organization require net assets without donor restrictions available for operations balance equal to approximately three to four months of operating expenses and has set as a goal the retention of that amount.

2. Summary of Significant Accounting Policies (continued)

a) Net asset classes (continued)

Net assets with donor restrictions: Net assets with donor restrictions which have donor-imposed restrictions whose limits do not expire with the passage of time nor can be fulfilled or otherwise removed by actions of the Organization and Affiliate. Net assets with donor restrictions consist of an endowment fund, whereby the donor has stipulated that the principal amount be maintained intact in perpetuity and that only the income and net gains from investment thereof be expended for the purpose specified by the donor and funds to be used for security deposits.

b) Contributions or promises to give

Contributions or promises to give without donor-imposed restrictions are reflected as unrestricted support. Contributions or promises to give with donor-imposed restrictions are reflected as either restricted support in the accompanying consolidated financial statements. Contributions or promises to give with donor-imposed conditions are not recognized as contributions or promises to give in the accompanying consolidated financial statements until the period when the conditions are met.

Promises to give that are expected to be received within one year of the financial statement date are reflected at their net realizable value (the gross amount of the promises to give, net allowance for uncollectible amount). Promises to give that are expected to be collected more than one year after the financial statement date are reflected at the present value of their estimated future cash flows using a discount rate commensurate with the risks involved at the date the promise to give is received.

c) Revenue and expense recognition

Grants awarded to the Organization are reflected at the earlier of the date the funds are received or the time that the grant expenditures are incurred. The amounts of the grants that are received but unearned, are reflected as Deferred revenue in the accompanying consolidated statements of financial position and are subsequently reflected in the accompanying consolidated statements of activities during the period to which they apply as the grants are expended.

The Organization receives certain of its contributions, program and event fees in the form of cash. It was impractical for the Organization to exercise control over these contributions and fees prior to the initial entry of these receipts into the Organizations accounting records.

d) Cash equivalents

The Organization considers all investments with a maturity of three months or less as cash equivalents.

2. Summary of Significant Accounting Policies (continued)

e) Investments

The Organization has adopted accounting for Certain Investments Held by Not-for-Profit Organizations. Not-for-profit accounting requires investments in marketable securities with readily determinable fair values and all investments in debt securities to be reported at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

f) Receivables

Promises to give and other receivables are evaluated periodically for collectibility based upon Management's evaluation of past loss experience, known and inherent risks in its accounts plus other factors which could affect collectibility. In the opinion of Management, all accounts for which the collectibility is doubtful have been written off or an allowance provided and the remaining accounts are deemed to be collectible.

g) Land, building, improvements and equipment

Expenditures for land, building, improvements and equipment are reflected at cost. Contributed assets are reflected at their fair value at the date of the gift. Depreciation is provided over the estimated useful lives of the assets, five to twenty years on straight-line basis. It is the Organization's policy to capitalize furniture and equipment with a cost of $500 or greater.

Certain furniture and equipment was acquired with grant funds. Although in some instances the grantors retain a reversionary right to such assets in the event they are not used for the respective programs for which they were funded. It is the policy of the Organization to capitalize such assets when it considers it probable that it will be permitted to retain the assets when the grant agreements terminate.

h) Contributed goods or services

Goods or services have been provided by various organizations and a number of unpaid volunteers have contributed their time. Contributions are recognized if the goods or services received (a) create or enhance nonfinancial 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. Contributed goods or services that do not meet the above criteria are not recognized.

i) Compensated absences

Employees of the Organization are entitled to paid vacations based upon length of service. The Organization does not allow vacation time to be carried over to the subsequent year. No liability is reported for compensated absences.

j) Advertising

Advertising costs are expensed as incurred.

2. Summary of Significant Accounting Policies (continued)

k) Functional expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

l) Fair value measurements

Not-for-profit accounting established a single definition of fair value and a framework for measuring fair value. That is intended to result in increased consistency and comparability in fair value measurements. Not-for-profit accounting also expands disclosures about fair value measurements and applies whenever other authoritative literature requires (or permits) certain assets or liabilities to be measured at fair value, but does not expand the use of fair value. To increase consistency and comparability in fair value measurements and related disclosures, the fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1), a secondary priority to quoted prices for similar assets or liabilities in active or inactive markets and other observable inputs from or corroborated by observable market data (Level 2) and the lowest priority to unobservable inputs using assumptions that market participants would use (Level 3).

m) Use of 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 the reported amounts of assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

n) Subsequent events

Management has evaluated subsequent events through March 20, 2023, the date the Consolidated financial statements were available to be issued.

o). Recently Adopted Accounting Guidance

In fiscal year 2022, the Organization adopted Accounting Standards Update (ASU) 2020-07. Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The new guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not have a significant impact on the financial statements, with the exception of increased disclosure.

3. Concentration of Risk

a) Cash

The Organization maintains cash accounts at three banks. These accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per bank. At times during the years, the cash balances at the banks may have exceeded the insured limit.

b) Revenues and support

The Organization derives its revenue and other support primarily from Grants from the State of Connecticut, the Federal Government as a pass-through from Connecticut Coalition Against Domestic Violence, Inc. (CCADV), from allocations from the United Ways of Stamford, Norwalk & Wilton, New Canaan, Darien and Westport, and from contributions, promises to give and fundraising activities from donors in the communities the Organization services.

4. Investments

At June 30, 2022 and 2021 investments consisted of the following:

	2022		2021	
	Cost	Market	Cost	Market
Mutual funds	$ -	837,258	666,876	959,050
	$ -	837,258	666,876	959,050

5. Fair Value Measurements

Fair values of assets measured on a recurring basis at June 30, 2022 and 2021 are as followed:

		Fair Value Measurements at Reporting Date Using		
	Fair Value	Quoted Prices In Active Markets for Identical Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
June 30, 2022				
Mutual Funds	$ 837,258	837,258	-	-
Total Assets	$ 837,258	837,258	-	-
June 30, 2021				
Mutual Funds	$ 959,050	959,050	-	-
Total Assets	$ 959,050	959,050	-	-

All assets have been valued using a market approach.

6. Grants Receivable and Grant Revenues - Federal and State

Grants receivable at June 30, 2022 and 2021 and Grant revenues for the years ended June 30, 2022 and 2021 consist of the following:

2022	Grants Receivable	Deferred Revenue	Grant Revenue
Federal			
U.S. Department of Health and Human Services:			
Pass-Through from the State of CT Department of Social Services			
Family Violence Prevention Services	$ -	-	153,141
U.S. Department of Justice:			
Pass-Through from Connecticut Coalition Against Domestic Violence:			
Crime Victim Assistance	56,132	-	451,573
Rapid Re-Housing Program	47,552	-	70,000
Civil Legal Representation Network	10,021	-	28,700
Child Advocate	7,744	-	17,624
Law Enforcement Advocacy	3,464	-	15,300
Coordination Statewide Triage	15,392	-	15,392
U.S. Department of the Treasury			
Pass-Through from Connecticut Coalition Against Domestic Violence:			
Coronavirus Relief Fund	-	-	131,035
Pass-Through from City of Stamford:			
Pass-Through from the State of Connecticut Judicial Branch Office of Victims Services:			
Crime Victim Assistance	67,848	-	323,983
U.S. Department of Housing and Urban Development:			
Pass-Through from City of Norwalk:			
Community Development Block Grant	105,500	-	136,178
Pass-Through from City of Stamford			
Community Development Block Grant	-	-	-
U.S. Department of Homeland Security:			
Pass-Through from United Way of America Emergency Food and Shelter National Board Program:			
Grant to Fund Served Meals	-	-	36,471
Total Federal	313,653	-	1,379,397
State of Connecticut			
Department of Social Services:			
Pass-Through from Connecticut Coalition Against Domestic Violence:			
Shelter Services Program	-	-	596,132
Judicial Branch Office of Victims Services:			
Pass-Through from Connecticut Coalition Against Domestic Violence:			
Victims of Crime Act Victim Assistance and Family Violence Court FVVA Program	-	-	67,480
Child Advocate	2,582	-	5,876
Law Enforcement Advocacy	1,155	-	5,100
Total State of Connecticut	3,737	-	674,588
Campus Safety	2,000	-	2,000
City of Norwalk	44,846	-	44,846
Total	$ 364,236	-	2,100,831

6. Grants Receivable and Grant Revenues - Federal and State (continued)

2021	Grants Receivable	Deferred Revenue	Grant Revenue
Federal			
U.S. Department of Health and Human Services:			
Pass-Through from State of Connecticut Department of Social Services			
Family Violence Prevention Services	$ 2,447	-	254,827
Child Welfare Services Program	-	-	-
U.S. Department of Justice:			
Pass-Through from Connecticut Coalition Against Domestic Violence:			
Crime Victim Assistance	73,650	-	463,762
Rapid Re-Housing Program	70,000	-	70,000
Civil Legal Representation Network	12,165	-	28,700
Child Advocate	20,138	-	26,389
Law Enforcement Advocacy	13,071	-	22,800
Coordination Statewide Triage	-	-	16,666
Pass-Through from the State of Connecticut Judicial Branch Office of Victims Services:			
Crime Victim Assistance	70,826	-	323,983
U.S. Department of Housing and Urban Development:			
Pass-Through from City of Norwalk:			
Community Development Block Grant	55,447	-	72,947
Pass-Through from City of Stamford:			
Community Development Block Grant	19,000	-	19,000
U.S. Department of Homeland Security:			
Pass-Through from United Way of America Emergency Food and Shelter National Board Program:			
Grant to Fund Served Meals	-	-	32,139
Total Federal	336,744	-	1,331,213
State of Connecticut			
Department of Social Services:			
Pass-Through from Connecticut Coalition Against Domestic Violence:			
Shelter Services Program	5,671	-	590,735
Judicial Branch Office of Victim Services:			
Pass-Through from Connecticut Coalition Against Domestic Violence:			
Victims of Crime Act Victim Assistance and Family Violence Court FVVA Program	10,716	-	67,480
Office of Policy and Management:			
Pass-Through from Connecticut Coalition Against Domestic Violence:			
Child Advocate	6,712	-	8,796
Law Enforcement Advocacy	4,356	-	7,600
Total State of Connecticut	27,455	-	674,611
Campus Safety Grant	4,000	-	4,000
4-CT Hotel Statewide COVID-19 Relief Fund	2,706	-	46,235
City of Norwalk	-	-	10,000
Total	$ 370,905	-	2,066,059

6. Grants Receivable and Grant Revenues - Federal and State (continued)

At June 30, 2022 and 2021 various grant programs have a funding period which extends beyond the fiscal year end. A Grant receivable has been reflected in the accompanying consolidated financial statements for any programs where expenditures exceed payments received from grantors as of June 30, 2022 and 2021. Deferred revenues at June 30, 2022 and 2021 are reflected in the accompanying consolidated financial statements for any program where payments received were in excess of expenditures incurred.

7. Organization Facilities and Equipment

Organization facilities and equipment at June 30, 2022 and 2021 consisted of the following:

	2022	2021
Land	$ 268,110	268,110
Buildings	915,326	915,326
Shelter furniture and fixtures	56,548	44,820
Shelter improvements	404,440	296,140
Equipment	58,144	58,144
Computer equipment and software	56,889	43,850
Office furniture and fixtures	121,017	121,017
Leasehold improvements	149,362	149,361
Total	2,029,836	1,896,768
Less: Accumulated depreciation	(860,942)	(804,904)
Total	$ 1,168,894	1,091,864

Depreciation expense for the years ended June 30, 2022 and 2021 was $56,038 and $54,081, respectively

8. Assets Restricted for Long-Term Investments

Assets restricted for long-term investment at both June 30, 2022 and 2021 consisted of interest-bearing cash of $5,000 and $5,000, respectively.

9.. Line of Credit

The Organization has a $100,000 line of credit from a Bank but has no balance at either June 30, 2022 or 2021.

10. Endowment

In June 2013 the Board approved a $100,000 asset transfer to the Fairfield County Community Foundation, (the "FCCF"), to establish the Domestic Violence Crisis Center Endowment fund, ("the Fund"). The purpose of the Domestic Violence Crisis Center Endowment Fund is to provide a long term source of funds to support and sustain Domestic Violence Crisis Center's financial viability and advance the mission of the Organization through FCCF's larger contributor base. FCCF will annually distribute to the Organization a percentage of the Fund.

11. Net Assets with Donor Restrictions

Net assets with donor restrictions consists of an Endowment fund, Brave Wings Emergency Fund and funds held for security deposits. Income generated from this Endowment fund is expendable for purposes as set forth in the Endowment. The funds held for Brave Wing Fund and security deposits are used based on need. Total net assets with donor restrictions as of June 30, 2022 and 2021 amounted to $46,709 and $46,709.

Net asset with donor restrictions at June 30, are for the following purposes:

	2022	2021
Endowment	$ 5,000	$ 5,000
Brave Wings Emergency Fund	41,709	41,709
Total	$ 46,709	46,709

Net assets with donor restrictions released

Net assets released from donor restrictions by incurring expenses satisfying the restricted purposes specified by the donors during the years ended June 30, were as follows:

	2022	2021
Total	$ -	-

12. In-Kind Donations

The Organization records donated property and services in the financial statements. Accounting principles generally accepted in the United States of America require that non-profit organizations record donated property and services as contributions at its fair market value at the date of donation if there is an objective measurable basis for determining fair value. The Organization received this in-kind support from various donors. Unless otherwise noted, in-kind donations did not have any donor-imposed restrictions.

Donated property and services are as follows for the years ended June 30, 2022 and 2021

	2022	2021
Specialized-Certified with additional departmental training (able to work with clients, Hotline, Court, SafeHouse, PeaceWorks, etc.)	$ 76,138	18,171
Unspecialized-Certified (non client contact, filing, phones, fundraising)	89,038	66,194
Outside Services	-	10,040
Food & Other Client Related Supplies for Shelter Clients	236,744	300,341
Norwalk and Stamford Courthouse Facilities - Occupancy	14,200	14,200
Total	$ 416,120	408,946

13. Employee Benefits

Beginning calendar year 2009 the Organization changed the Simple IRA Plan to a 401(k) Plan (the Plan). Under the Plan, employees can contribute up to a maximum of $19,500 for those participants under 50 years of age for the years ended 2022 and $19,000 in 2021, and an extra $5,500 for those over 50 years of age. The Plan allows that the Organization can elect to match from 1% to 4% of employee contributions to a maximum of 4%. For the years ended June 30, 2022 and 2021, the Organization's match amounted to $45,154 and $40,475, respectively.

Additionally, the Organization has instituted a Flexible Spending Accounting arrangement whereby employees can contribute a portion of their salary to an account for specified medical expenditures and dependent care expenses on a pretax basis. The employees must use the funds contributed each year. Should amounts be left in a Flexible Spending Account at the end of the specified period, the excess funds revert to the Organization. During the years ended June 30, 2022 and 2021, $- and $-, respectively, reverted to the Organization.

14. Commitments and Contingencies

a. Lease Commitment

In January 2008, the Organization executed a five-year lease for its Norwalk facility. The Lease provides for a monthly rental of $6,100 through December 31, 2008, $6,450 from January 1, 2009 through December 31, 2009, $6,800 from January 1, 2010 through December 31, 2010, $7,150 from January 1, 2011 through December 31, 2011, $7,500 from January 1, 2012 through December 31, 2012. In November 2009 the Organization amended the lease to reflect a reduction in square footage being leased by the Organization. Commencing January 1, 2010 the new lease payments are $2,000 per month through December 31, 2012. On January 1, 2013 the Organization exercised the extension option of the lease agreement. The extension option extends the term of the lease for an additional five year period with annual increases in rent. In May 2017 the lease was amended to extend the lease through December 31, 2025. Rent expense amounted to approximately $31,770 and $30,845 for the years ended June 30, 2022 and 2021, respectively.

On October 24th 2018 the Organization signed a new 10 year lease for the property at 1111 Summer Street beginning July 1st 2019. Rent expense amounted to approximately $96,190 and $94,810 for the years ended June 30, 2022 and 2021, respectively.

Minimum future payments at June 30, 2022 under the Organizations operating leases are:

Years Ending June 30,	Amount
2023	$ 128,317
2024	129,754
2025	132,398
2026	135,555
2027	120,598
Thereafter	321,825
Total	$ 968,447

In addition, the Organization reflected $14,200 and $14,200 in occupancy expenses for the years ended June 30, 2022 and 2021, respectively, resulting from the in-kind contribution of the use of space at the Norwalk and Stamford Courthouses.

15. Fund-Raising Events and Expenses

Fund-raising events revenues and expenses for the years ended June 30, 2022 and 2021 consisted of the following:

2022	Fall Harvest Event	Voices of Courage Spring Luncheon	Total
Revenues collected	$ 215,791	$ 244,694	$ 460,485
Expenses			
Event expense	28,511	31,746	60,257
Net	$ 187,280	$ 212,948	$ 400,228

2021	Fall Harvest Event	Voices of Courage Spring Luncheon	Total
Revenues Collected	$ 77,965	$ 181,297	$ 259,262
Expenses			
Event expenses	24,136	18,700	42,836
Net	$ 53,829	$ 162,597	$ 216,426

In 2018 the Organization launched the Brave Wings Emergency Fund. This campaign is designed to provide clients financial assistance that face extraordinary hardships and will be managed independently by the BWEF Committee. The campaign premiered as part of DVCC's 2018 Voices of Courage annual spring luncheon fundraiser which brought in a total of $- and is included in the Voices of Courage annual spring luncheon revenue.

16. Uncertain Tax Positions

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. The Organization does not have business activities currently subject to tax on unrelated business income. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization has no open tax year prior to June 30, 2019.

17. Prior Year Information

The Consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements at June 30, 2021 and for the year ended, from which summarized information was derived.

JUMP, PERRY AND COMPANY, LLP
Certified Public Accountants

12 Lexington Avenue
Toms River, NJ 08753
P: (732) 240-7377
F: (732) 505-8307

21 Jennings Road
Manahawkin, NJ 08050
P: (609) 978-9500
F: (609) 978-9515

www.jumpcpa.com

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 G*OVERNMENT AUDITING STANDARDS*

To the Board of Directors
Domestic Violence Crisis Center, Inc. and Affiliate:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of Domestic Violence Crisis Center, Inc. and Affiliate, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated March 20, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Domestic Violence Crisis Center, Inc. and Affiliate's internal control over financial reporting (internal control) to determine the 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 Domestic Violence Crisis Center, Inc. and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate'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 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Domestic Violence Crisis Center, Inc. and Affiliate'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 determination of financial statement amounts. 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 Standard*s.

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 result of that testing, and not to provide an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Domestic Violence Crisis Center, Inc. and Affiliate's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Toms River, New Jersey
March 20, 2023

JPC JUMP, PERRY AND COMPANY, LLP
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F: (732) 505-8307

21 Jennings Road
Manahawkin, NJ 08050
P: (609) 978-9500
F: (609) 978-9515

www.jumpcpa.com

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

The Board of Trustees
Domestic Violence Crisis Center, Inc. and Affiliate:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of 's major federal programs for the year ended June 30, 2022. Domestic Violence Crisis Center, Inc. and Affiliate'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, Domestic Violence Crisis Center, Inc. and Affiliate 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 Domestic Violence Crisis Center, Inc. and Affiliate and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Domestic Violence Crisis Center, Inc. and Affiliate's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Domestic Violence Crisis Center, Inc. and Affiliate'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 for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Domestic Violence Crisis Center, Inc. and Affiliate'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 judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Domestic Violence Crisis Center, Inc. and Affiliate's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate's internal control over compliance. Accordingly, no such opinion is expressed.

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

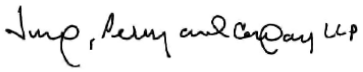
Report on Internal Control over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose



Toms River, New Jersey
March 20, 2023

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P: (609) 978-9500
F: (609) 978-9515

www.jumpcpa.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

The Board of Trustees
Domestic Violence Crisis Center, Inc. and Affiliate:

Report on Compliance for Each Major State Program

We have audited Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of Domestic Violence Crisis Center, Inc. and Affiliate's major state programs for the year ended June 30, 2022. Domestic Violence Crisis Center, Inc. and Affiliate's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Domestic Violence Crisis Center, Inc. and Affiliate 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 state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Domestic Violence Crisis Center, Inc. and Affiliate 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 state program. Our audit does not provide a legal determination of Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Domestic Violence Crisis Center, Inc. and Affiliate's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Domestic Violence Crisis Center, Inc. and Affiliate'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 State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Domestic Violence Crisis Center, Inc. and Affiliate's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of Domestic Violence Crisis Center, Inc. and Affiliate as of and for the year ended June 30, 2022, and have issued our report thereon dated March 20, 2023, which contained an unmodified March 20, 2023 opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act 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 schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

Toms River, New Jersey
March 20, 2023

Domestic Violence Crisis Center, Inc. and Affiliate

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Justice:			
Pass-through from Connecticut Coalition Against Domestic Violence:			
Crime Victim Assistance	16.575	2020-V2-GX-0054	$ 451,573
Child Advocate	16.588	2020-WF-AX-0040	17,624
Law Enforcement Advocacy	16.588	2020-WF-AX-0028	15,300
Coordination Statewide Triage	93.665		15,392
Domestic Violence & Sexual Assault Statewide	16.575		
Civil Legal Representation Network			28,700
Domestic Violence & Human Trafficking Rapid Re- Housing Program	14.267		70,000
Pass-through from State of Connecticut, Judicial Branch Office of Victims Services			
Crime Victim Assistance	16.575	2018-V2-GX-0054	323,983
U.S. Department of Homeland Security:			
Pass-through from United Way of Western Connecticut:			
Emergency Food and Shelter National Board Program	97.024		36,471
U.S. Department of Health and Human Services Administration for Children and Families:			
Pass-through from State of Connecticut Department of Social Services:			
Family Violence Prevention and Services	93.671		153,141
Coronavirus Relief Fund	21.019		131,035
U.S. Department of Housing and Community Development:			
Passthrough from City of Stamford:			
Community Development Block Grants	14.218		80,000
Passthrough from City of Norwalk:			
Community Development Block Grants	14.218		56,178
Total Expenditures of Federal Awards			$ 1,379,397

Domestic Violence Crisis Center, Inc. and Affiliate

Schedule of Expenditures of State Financial Assistance

For the Year Ended June 30, 2022

Pass-Through Grantor/Program Title	State Grant Program Core- CT Number	Expenditures
Connecticut Department of Social Services:		
Passthrough Connecticut Coalition Against Domestic Violence:		
Shelter Services Program (Domestic Violence) (SSP)	11000-06100-16271	$ 559,336
Shelter Services Program (Domestic Violence) (SSP) DSS-MLS	11000-06100-35132	36,796
Connecticut Office of Policy and Management:		
Passthrough Connecticut Coalition Against Domestic Violence:		
Law Enforcement Advocacy	11000-OPM20350-12251	5,100
Child Advocate	11000-OPM20350-12251	5,876
Connecticut Judicial Branch Office of Victims Services:		
Passthrough Connecticut Coalition Against Domestic Violence:		
Victims of Crime Act Victim Assistance and Family Violence Court FVVA Program:		
State General Funds	11000-95810-12047	67,480
Total Expenditures of State Financial Assistance		$ 674,588

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Schedule of Federal Awards

For the Year Ended June 30, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Domestic Violence Crisis Center, Inc. and Affiliate, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Schedule of Expenditures of State Financial Assistance

For the Year Ended June 30, 2022

The accompanying schedule of expenditures of state financial assistance includes state grant activity of Domestic Violence Crisis Center, Inc. and Affiliate under programs of the State of Connecticut for the fiscal year ended June 30, 2022. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations. These financial assistance programs fund several programs including counseling, community education, victim advocacy and shelter for victims of domestic violence and their children.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Domestic Violence Crisis Center, Inc. and Affiliate conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit agencies.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The expenditures reported on the Schedule of Expenditures of State Financial Assistance, are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

Domestic Violence Crisis Center, Inc. and Affiliate

Schedule of Findings and Questioned Costs - Federal Awards

For the Year Ended June 30, 2022

I. Summary of Auditor's Results

Financial Statement Section

1. Type of auditor's report issued:	Unmodified
2. Internal control over financial reporting	
a. Material Weakness(es) identified?	No
b. Were significant deficiencies identified not considered to be material weaknesses?	No
3. Noncompliance material to the financial statements?	No

Federal Awards Section

1. Dollar threshold used to distinguish between type A and type B programs:	$750,000
2. Auditee qualified as low-risk Auditee?	Yes
3. Type of auditor's report on compliance for major programs:	Unmodified
4. Internal Control over compliance:	
a. Material Weakness(es) identified?	No
b. Were significant deficiencies identified not considered to be material weaknesses?	No
c. Any audit findings that are required to be reported in accordance with section .516(a) of the Uniform Guidance?	No

5. Identification of major programs:

CFDA Number	Name of Federal Program
16.575	Crime Victim Assistance

II. Financial Statement Findings

No matters were reported

III. Federal Financial Assistance Findings and Questioned Costs

No matters were reported

IV. Prior Year Findings and Questioned Costs

No matters were reported

Domestic Violence Crisis Center, Inc. and Affiliate

Schedule of Findings and Questioned Costs - State Financial Assistance

For the Year Ended June 30, 2022

I. Summary of Auditor's Results

State Financial Assistance Section

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
a. Material Weakness(es) identified?	No
b. Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

State Financial Assistance

Internal control over major programs:	
a. Material weakness(es) identified?	No
b. Significant deficiency(ies) identified?	None reported
Type of auditor's opinion issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?	No

The following schedule reflects the major programs included in the audit:

State Grantor and Program	State Core C-T Number	Expenditures
Connecticut Department of Social Services: Shelter Services Program (Domestic Violence) (SSP)	11000-06100-16271	$ 596,132

Dollar threshold used to distinguish between type A and type B programs	$ 100,000

II. Financial Statement Findings

No matters were reported

III. State Financial Assistance Findings and Questioned Costs

No matters were reported