



Domestic Violence Crisis Center, Inc. and Affiliate

Financial Statements

For the Years Ended June 30, 2019 and 2018

Domestic Violence Crisis Center, Inc. and Affiliate

For the Years Ended June 30, 2019 and 2018

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility 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 Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2019 and 2018, 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.

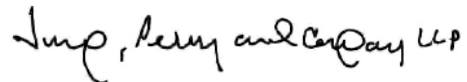
Other Matters

Other 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 13, 2020, 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 13, 2020

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Financial Position

June 30, 2019 and 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Current assets:		
Cash - operations	\$ 141,234	225,988
Cash - board designated	43,640	16,800
Investments - board designated	779,705	762,230
Accounts receivable	76,995	76,770
Grants receivables	187,336	215,684
Prepaid expenses and inventory	<u>5,268</u>	<u>13,714</u>
Total current assets	<u>1,234,178</u>	<u>1,311,186</u>
Property and equipment:		
Land, buildings, improvements and equipment	1,797,796	1,797,796
Less: accumulated depreciation	<u>700,998</u>	<u>652,683</u>
Net property and equipment	<u>1,096,798</u>	<u>1,145,113</u>
Restricted assets:		
Security deposits	13,379	13,379
Restricted for long-term investment	<u>5,000</u>	<u>5,000</u>
Total restricted assets	<u>18,379</u>	<u>18,379</u>
Total assets	<u>\$ 2,349,355</u>	<u>2,474,678</u>

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate
Consolidated Statements of Financial Position (continued)
June 30, 2019 and 2018

LIABILITIES AND NET ASSETS

	<u>2019</u>	<u>2018</u>
Liabilities:		
Accounts payable and accrued expense	\$ <u>114,405</u>	<u>87,695</u>
Total liabilities	<u>114,405</u>	<u>87,695</u>
Net assets		
Without donor restrictions:		
Net investment in land, building, improvements and equipment	1,096,798	1,145,113
Board designated:		
Joanne Lorange Memorial	23,894	23,894
Undesignated - Available for operations	<u>1,067,549</u>	<u>1,167,908</u>
Total net assets without donor restriction	2,188,241	2,336,915
Net assets with donor restrictions	<u>46,709</u>	<u>50,068</u>
Total net assets	<u>2,234,950</u>	<u>2,386,983</u>
Total liabilities and net assets	\$ <u><u>2,349,355</u></u>	<u><u>2,474,678</u></u>

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Consolidated Statements of Activities

For the Years Ended June 30, 2019

(with comparative totals for 2018)

	<u>2019</u>			<u>2018</u>
	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>	<u>Total</u>
Support and revenue:				
Grants - federal, state and city	\$ 1,736,199	-	1,736,199	\$ 1,730,014
Grants - building purchase	-	-	-	841,095
United Way allocations and designations	20,162	-	20,162	21,823
Contributions and promises to give:				
Foundations	140,201	-	140,201	160,513
Corporations/Organizations/Schools	79,201	-	79,201	83,074
Faith based organizations	29,518	-	29,518	19,530
Individual and other	111,237	-	111,237	68,172
In-kind	<u>488,773</u>	<u>-</u>	<u>488,773</u>	<u>439,550</u>
Total contributions and promises to give	<u>848,930</u>	<u>-</u>	<u>848,930</u>	<u>770,839</u>
Fund-raising events	173,215	-	173,215	162,635
Third Party/Special Events	25,000	-	25,000	-
Brave Wings Program	100	184	284	42,695
Investment income	6,872	-	6,872	26,176
Unrealized gain (loss) on investments	(17,913)	-	(17,913)	3,594
Realized gain on investments	66,207	-	66,207	41,816
Revenues released from restriction	3,543	(3,543)	-	-
Miscellaneous income	<u>(26,768)</u>	<u>-</u>	<u>(26,768)</u>	<u>(1,218)</u>
Total revenue and support	<u>\$ 2,835,547</u>	<u>(3,359)</u>	<u>2,832,188</u>	<u>\$ 3,639,469</u>

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, 2019

(with comparative totals for 2018)

	2019			2018
	Without Donor <u>Restriction</u>	With Donor <u>Restriction</u>	<u>Total</u>	<u>Total</u>
Expenses:				
Program services:				
Safehouses	\$ 996,773	-	996,773	\$ 927,618
Counseling & EsperanzaCT	381,117	-	381,117	354,678
Court & Legal	703,607	-	703,607	654,788
PeaceWorks	175,901	-	175,901	163,697
SustainabilityCT	<u>322,485</u>	<u>-</u>	<u>322,485</u>	<u>300,112</u>
Total program services	<u>2,579,883</u>	<u>-</u>	<u>2,579,883</u>	<u>2,400,893</u>
Support services:				
Management and general	263,854	-	263,854	245,553
Fundraising and development	<u>140,484</u>	<u>-</u>	<u>140,484</u>	<u>129,785</u>
Total support services	<u>404,338</u>	<u>-</u>	<u>404,338</u>	<u>375,338</u>
Total functional expenses	2,984,221	-	2,984,221	2,776,231
Change in net assets	(148,674)	(3,359)	(152,033)	863,238
Net assets, beginning of year	<u>2,336,915</u>	<u>50,068</u>	<u>2,386,983</u>	<u>1,523,745</u>
Net assets, end of year	<u>\$ 2,188,241</u>	<u>46,709</u>	<u>2,234,950</u>	<u>\$ 2,386,983</u>

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, 2019

(with comparative totals for 2018)

	Program Services					Support Services			Total		
	Safehouses	Counseling & EsperanzaCT	Court & Legal	PeaceWorks	Sustain-AbilityCT	Management and General	Fundraising and Development	Total	2019	2018	
Salaries	\$ 567,366	216,934	400,494	100,123	183,558	\$1,468,475	150,187	50,062	\$ 200,249	\$1,668,724	\$1,461,127
Employee benefits	53,184	20,335	37,542	9,385	17,207	137,653	14,078	4,693	18,771	156,424	99,776
Payroll taxes	40,577	15,515	28,643	7,161	13,128	105,024	10,741	3,580	14,321	119,344	106,692
Advertising and public relations	804	307	567	142	260	2,080	213	71	284	2,364	2,407
Client Service	11,075	4,234	7,818	1,954	3,583	28,664	2,932	977	3,909	32,573	19,165
Conferences and training	1,602	613	1,131	283	518	4,147	424	141	565	4,712	2,855
Contract services	11,988	4,584	8,462	2,116	3,879	31,029	3,173	1,058	4,231	35,260	113,901
Dues and subscriptions	1,228	469	867	217	397	3,178	325	108	433	3,611	4,073
Insurance	26,692	10,206	18,842	4,710	8,636	69,086	7,066	2,355	9,421	78,507	78,227
Leased equipment	2,255	862	1,592	398	730	5,837	597	199	796	6,633	8,343
Postage and printing	7,573	2,895	5,346	1,336	2,450	19,600	2,005	668	2,673	22,273	5,190
Office supplies	3,074	1,175	2,170	542	995	7,956	814	271	1,085	9,041	35,179
Professional fees	7,540	2,883	5,322	1,331	2,439	19,515	1,996	665	2,661	22,176	15,500
In-kind services	146,621	56,061	103,497	25,874	47,436	379,489	38,811	12,937	51,748	431,237	378,253
Occupancy	40,769	15,588	28,778	7,195	13,190	105,520	10,792	3,597	14,389	119,909	173,202
Repairs and maintenance	6,152	2,352	4,343	1,086	1,990	15,923	1,629	543	2,172	18,095	29,061
Supplies	8,403	3,213	5,932	1,483	2,719	21,750	2,224	741	2,965	24,715	31,623
Telephone	7,910	3,024	5,583	1,396	2,559	20,472	2,094	698	2,792	23,264	24,702
Travel	2,320	887	1,638	409	751	6,005	614	205	819	6,824	2,458
Grant development	-	-	-	-	-	-	-	-	-	-	360
Fundraising fees	68	26	48	12	22	175	18	6	24	200	621
Fundraising events	-	-	-	-	-	-	-	52,536	52,536	52,536	47,945
In-kind inventory	14,734	5,634	10,400	2,600	4,767	38,135	3,900	1,300	5,200	43,335	47,097
In-kind rent	4,828	1,846	3,408	852	1,562	12,496	1,278	426	1,704	14,200	14,200
Miscellaneous	13,583	5,193	9,588	2,397	4,394	35,155	3,595	1,198	4,793	39,948	39,217
Total expenses before depreciation and amortization	<u>980,346</u>	<u>374,836</u>	<u>692,011</u>	<u>173,002</u>	<u>317,170</u>	<u>2,537,365</u>	<u>259,506</u>	<u>139,035</u>	<u>398,541</u>	<u>2,935,906</u>	<u>2,741,174</u>
Depreciation and amortization	<u>16,427</u>	<u>6,281</u>	<u>11,596</u>	<u>2,899</u>	<u>5,315</u>	<u>42,518</u>	<u>4,348</u>	<u>1,449</u>	<u>5,797</u>	<u>48,315</u>	<u>35,057</u>
Total	<u>\$ 996,773</u>	<u>381,117</u>	<u>703,607</u>	<u>175,901</u>	<u>322,485</u>	<u>\$2,579,883</u>	<u>263,854</u>	<u>140,484</u>	<u>\$ 404,338</u>	<u>\$2,984,221</u>	<u>\$2,776,231</u>

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, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Cash Flows from Operating Activities		
Change in net assets	\$ (152,033)	863,238
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	48,315	35,057
Unrealized (gain) loss on investments	17,913	(3,594)
Change in:		
Grants receivable	28,348	12,334
Other receivables	(225)	45,726
Prepaid expenses and inventory	8,446	8,588
Security deposit	-	5,355
Accounts payable and other accrued expenses	<u>26,710</u>	<u>(37,306)</u>
Total adjustments	<u>129,507</u>	<u>66,160</u>
Net cash provided by (used in) operating activities	<u>(22,526)</u>	<u>929,398</u>
Cash Flows from Investing Activities:		
Net purchase/maturity of securities	(35,388)	10,873
Net purchase/disposal of assets	<u>-</u>	<u>(926,290)</u>
Net cash used in investing activities	<u>(35,388)</u>	<u>(915,417)</u>
Net increase (decrease) in cash	(57,914)	13,981
Cash beginning of year	<u>242,788</u>	<u>228,807</u>
Cash end of year	<u>\$ 184,874</u>	<u>242,788</u>

See accompanying notes to consolidated financial statements.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements

June 30, 2019 and 2018

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.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (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.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (continued)

d) Cash equivalents

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

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.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (continued)

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.

During the years ended June 30, 2019 and 2018 the Organization reflected the following In-kind contributions and reflect related In-kind expenses:

	<u>2019</u>	<u>2018</u>
Specialized-Certified with additional departmental training (able to work with clients, Hotline, Court, SafeHouse, PeaceWorks, etc.)	\$ 58,498	253,465
Unspecialized-Certified (non client contact, filing, phones, fundraising)	372,740	124,788
Annual Report Printing, Printing & Design Services	-	-
Food & Other Client Related Supplies for Shelter Clients	43,335	47,097
Norwalk and Stamford Courthouse Facilities - Occupancy	<u>14,200</u>	<u>14,200</u>
Total	<u>\$ 488,773</u>	<u>439,550</u>

i) Compensated absences

Employees of the Organization are entitled to paid vacations based upon length of service. It was the Organization's policy to accrue vacation pay based upon the amount earned as of the financial statement date. This policy changed. The Organization no longer allows vacation time to be carried over to the subsequent year effective June 30, 2009.

j) Advertising

Advertising costs are expensed as incurred.

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.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

2. Summary of Significant Accounting Policies (continued)

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 13, 2020, the date the Consolidated financial statements were available to be issued.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 184,874	\$ 242,788
Investments	779,705	762,230
Accounts receivable	76,995	76,770
Grants receivable	<u>187,336</u>	<u>215,684</u>
Total financial assets	<u>1,228,910</u>	<u>1,297,472</u>
Donor imposed restrictions:		
Funds subject to purpose restrictions	<u>46,709</u>	<u>50,068</u>
Financial assets available to meet general expenditures within one year	<u>\$ 1,182,201</u>	<u>\$ 1,247,404</u>

The Organization's financial assets are distributed among several banks, in mostly interest bearing highly liquid accounts in order to have accessibility to fulfill payment obligations on a weekly basis.

4. 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.

Domestic Violence Crisis Center, Inc. and Affiliate
Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

5. Investments

At June 30, 2019 and 2018 investments consisted of the following:

	<u>2019</u>		<u>2018</u>	
	Cost	Market	Cost	Market
Mutual funds	\$ <u>668,778</u>	<u>779,705</u>	<u>634,484</u>	<u>762,230</u>
	\$ <u>668,778</u>	<u>779,705</u>	<u>634,484</u>	<u>762,230</u>

6. Fair Value Measurements

Fair values of assets measured on a recurring basis at June 30, 2019 and 2018 are as followed:

Fair Value Measurements at Reporting Date Using

	<u>Fair Value</u>	Quoted Prices In Active Markets for Identical Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>June 30, 2019</u>				
Mutual Funds	\$ <u>779,705</u>	<u>779,705</u>	-	-
Total Assets	\$ <u>779,705</u>	<u>779,705</u>	-	-
<u>June 30, 2018</u>				
Mutual Funds	\$ <u>762,230</u>	<u>762,230</u>	-	-
Total Assets	\$ <u>762,230</u>	<u>762,230</u>	-	-

All assets have been valued using a market approach.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

7. Grants Receivable and Grant Revenues - Federal and State

Grants receivable at June 30, 2019 and 2018 and Grant revenues for the years ended June 30, 2019 and 2018 consist of the following:

<u>Federal</u>	<u>2019</u>	<u>Grants Receivable</u>	<u>Deferred Revenue</u>	<u>Grant Revenue</u>
U.S. Department of Health and Human Services:				
Pass-Through from the State of CT				
Department of Social Services				
Family Violence Prevention Services	\$ -	-	-	153,112
U.S. Department of Justice:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Crime Victim Assistance	128,965	-	-	456,626
Violence Against Women Formula Grant	31,887	-	-	382,641
Legal Assistance for Victims	5,275	-	-	24,256
Child Advocate	5,938	-	-	21,024
Law Enforcement Advocacy	2,320	-	-	10,012
Pass-Through from City of Stamford:				
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	4,950	-	-	18,075
Total Federal	<u>179,335</u>	<u>-</u>	<u>-</u>	<u>1,065,746</u>
 <u>State of Connecticut</u>				
Department of Social Services:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Shelter Services Program	-	-	-	585,432
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	5,439	-	-	65,264
Office of Policy and Management:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Campus Safety	-	-	-	4,000
Child Advocate	1,788	-	-	6,319
Law Enforcement Advocacy	774	-	-	3,338
Total State of Connecticut	<u>8,001</u>	<u>-</u>	<u>-</u>	<u>664,353</u>
City of Norwalk	-	-	-	6,100
Total	<u>\$ 187,336</u>	<u>-</u>	<u>-</u>	<u>1,736,199</u>

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

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

	<u>2018</u>	<u>Grants Receivable</u>	<u>Deferred Revenue</u>	<u>Grant Revenue</u>
<u>Federal</u>				
U.S. Department of Health and Human Services:				
Pass-Through from State of Connecticut				
Department of Social Services				
Family Violence Prevention Services	\$ -	-	-	151,817
Child Welfare Services Program	-	-	-	-
U.S. Department of Justice:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Crime Victim Assistance	132,049	-	-	445,489
Child Advocate	5,682	-	-	18,654
Pass-Through from the State of Connecticut				
Judicial Branch Office of Victims Services:				
Crime Victim Assistance	48,361	-	-	403,236
U.S. Department of Housing and Urban				
Development:				
Pass-Through from City of Norwalk:				
Community Development Block Grant	-	-	-	11,000
Pass-Through from City of Stamford:				
Community Development Block Grant	-	-	-	6,229
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	15,000	-	-	15,000
Total Federal	<u>201,092</u>	<u>-</u>	<u>-</u>	<u>1,051,425</u>
<u>State of Connecticut</u>				
Department of Social Services:				
Shelter Services Program				
Pass-Through from Connecticut Coalition	6,600	-	-	65,264
Against Domestic Violence:				
Shelter Services Program	-	-	-	594,883
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	2,088	-	-	2,088
Office of Policy and Management:				
Pass-Through from Connecticut Coalition				
Against Domestic Violence:				
Campus Safety	4,000	-	-	4,000
Child Advocate	1,904	-	-	6,254
Non Profit Grant Program	-	-	-	841,095
Total State of Connecticut	<u>14,592</u>	<u>-</u>	<u>-</u>	<u>1,513,584</u>
City of Norwalk	-	-	-	6,100
Total	<u>\$ 215,684</u>	<u>-</u>	<u>-</u>	<u>2,571,109</u>

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

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

At June 30, 2019 and 2018 various grant programs have a funding period which extends beyond June 30, 2018. 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, 2019 and 2018. Deferred revenues at June 30, 2019 and 2018 are reflected in the accompanying consolidated financial statements for any program where payments received were in excess of expenditures incurred.

The Organization purchased a building on August 21, 2017. A majority of the purchase price was provided by a grant from the State of Connecticut Nonprofit Grant Program. The purchase price of the building was \$932,199 with grant funding of \$841,095. The remaining cash due of \$91,104 was paid out of the Organization's resources.

8. Organization Facilities and Equipment

Organization facilities and equipment at June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
Land	\$ 268,110	268,110
Buildings	915,326	915,326
Shelter furniture and fixtures	44,820	44,820
Shelter improvements	257,988	257,988
Equipment	13,416	13,416
Computer equipment and software	43,850	43,850
Office furniture and fixtures	108,525	108,525
Leasehold improvements	<u>145,761</u>	<u>145,761</u>
Total	1,797,796	1,797,796
Less: Accumulated depreciation	<u>(700,998)</u>	<u>(652,683)</u>
Total	<u>\$ 1,096,798</u>	<u>1,145,113</u>

9. Assets Restricted for Long-Term Investments

Assets restricted for long-term investment at both June 30, 2019 and 2018 consisted of interest-bearing cash of \$5,000 and \$5,000, respectively.

10. Line of Credit

The Organization has a \$100,000 line of credit from a Bank but has no balance at either June 30, 2019 or 2018.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

11. 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.

12. 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, 2019 and 2018 amounted to \$46,709 and \$50,068.

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

	<u>2019</u>	<u>2018</u>
Endowment	\$ 5,000	\$ 5,000
Brave Wings Emergency Fund	41,709	42,695
Shelter program:		
Security deposits	<u>-</u>	<u>2,373</u>
Total	<u>\$ 46,709</u>	<u>50,068</u>

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:

	<u>2019</u>	<u>2018</u>
Brave Wings Emergency Fund	\$ 1,170	-
Security deposits	<u>2,373</u>	<u>1,125</u>
Total	<u>\$ 3,543</u>	<u>1,125</u>

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

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 \$18,000 for those participants under 50 years of age for the years ended 2019 and \$18,000 in 2018, 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, 2019 and 2018, the Organization's match amounted to \$36,546 and \$24,868, 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, 2019 and 2018, \$- and \$-, respectively, reverted to the Organization.

14. Lease Commitment

The Organization has leases for its office and program facilities. Effective July 1, 2016, the Organization entered into a one-year lease for its Stamford facility with a one-year renewal option. Rent is based on an annual rental of \$57,820 with an annual increase of 5%. Rent expense amounted to \$- and \$32,132, for the years ended June 30, 2019 and 2018, respectively. The lease was renewed effective July 1, 2017 for six months. This lease was not renewed in January 2018.

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 \$30,389 and \$30,388 for the years ended June 30, 2019 and 2018, respectively.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

14. Lease Commitment (continued)

In December 2009, the Organization executed a five-year two-month lease ending January 31, 2015 for the property at 777 Summer Street with a 3 year renewal option. The Organization exercised the extension option of the lease agreement in February 2015. The extension option extends the term of the lease for an additional three year period with annual increases in rent. at the expiration of this lease. Rent expense amounted to approximately \$63,111 and \$88,767 the years ended June 30, 2019 and 2018, respectively. The Organization did not renew this lease at its expiration

On October 24th 2018 the Organization signed a new 10 year lease for the property at 1111 Summer Street beginning July 1st 2019.

Minimum future payments at June 30, 2019 under the Organizations operating leases are:

<u>Years Ending June 30,</u>	<u>Amount</u>
2020	\$ 122,791
2021	125,049
2022	128,317
2023	129,754
2024	132,398
Thereafter	<u>577,977</u>
Total	<u>\$ 1,216,286</u>

In addition, the Organization reflected \$14,200 and \$14,200 in occupancy expenses for the years ended June 30, 2019 and 2018, respectively, resulting from the in-kind contribution of the use of space at the Norwalk and Stamford Courthouses.

15. 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, 2016.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

16. Fund-Raising Events and Expenses

Fund-raising events revenues and expenses for the years ended June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>		
	Fall Harvest <u>Event</u>	Voices of Courage Spring <u>Luncheon</u>	<u>Total</u>
Revenues collected	\$ <u>41,522</u>	\$ <u>131,693</u>	\$ <u>173,215</u>
Expenses			
Event expense	<u>17,510</u>	<u>35,026</u>	<u>52,536</u>
Net	\$ <u>24,012</u>	\$ <u>96,667</u>	\$ <u>120,679</u>
	<u>2018</u>		
	Fall Harvest <u>Event</u>	Voices of Courage Spring <u>Luncheon</u>	<u>Total</u>
Revenues Collected	\$ <u>-</u>	\$ <u>205,330</u>	\$ <u>205,330</u>
Expenses			
Event expenses	<u>-</u>	<u>47,945</u>	<u>47,945</u>
Net	\$ <u>-</u>	\$ <u>157,385</u>	\$ <u>157,385</u>

In 2018 DVCC 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 \$284 and is included in the Voices of Courage annual spring luncheon revenue.

17. Accounting Pronouncements Adopted

In August 2016, the FASB issued ASU 2016-14, "Presentation of Financial Statements of Not-for-Profit Entities" (Topic 958). The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures. The new accounting standard addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. We have implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly.

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Consolidated Financial Statements (continued)

June 30, 2019 and 2018

18. 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, 2018 and for the year ended, from which summarized information was derived.

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*

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, 2019, 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 13, 2020.

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.

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 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 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 13, 2020

Imp, Perry and Co Day LLP

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

We have audited Domestic Violence Crisis Center, Inc. and Affiliate's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Domestic Violence Crisis Center, Inc. and Affiliate's major federal programs for the year ended June 30, 2019. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Domestic Violence Crisis Center, Inc. and Affiliate's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Domestic Violence Crisis Center, Inc. and Affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Domestic Violence Crisis Center, Inc. and Affiliate's compliance.

Opinion on Each Major Federal Program

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, 2019.

Report on Internal Control Over Compliance

Management of Domestic Violence Crisis Center, Inc. and Affiliate is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Domestic Violence Crisis Center, Inc. and Affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Domestic Violence Crisis Center, Inc. and Affiliate's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 13, 2020

Jump, Berry and Company LLP

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 described 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, 2019. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Domestic Violence Crisis Center, Inc. and Affiliate's major state programs based on our audit of the types of compliance requirements referred to above. 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 State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Domestic Violence Crisis Center, Inc. and Affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Domestic Violence Crisis Center, Inc. and Affiliate's compliance.

Opinion on Each Major State Program

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, 2019.

Report on Internal Control Over Compliance

Management of Domestic Violence Crisis Center, Inc. and Affiliate is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Domestic Violence Crisis Center, Inc. and Affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Domestic Violence Crisis Center, Inc. and Affiliate's 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 state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 state 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2019 and have issued our report thereon dated March 13, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted 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 13, 2020

Imp, Kelly and Company LLP

Domestic Violence Crisis Center, Inc. and Affiliate

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2019

<u>Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
U.S. Department of Justice:			
Pass-through from Connecticut			
Coalition Against Domestic Violence:			
Violence Against Women Formula			
Grant	16.575	2015-VA-GX-0016	\$ 24,256
Crime Victim Assistance	16.575	2016-VA-GX-0025	382,641
Child Advocate	16.588	2016-WF-AX-0004	9,457
Child Advocate	16.588	2017-WF-AX-0032	11,567
Law Enforcement Advocacy	16.588	2015-WF-AX-0028	10,012
Pass-through from State of			
Connecticut, Judicial Branch Office			
of Victims Services			
Crime Victim Assistance	16.575	2016-VA-GX-0016	456,626
U.S. Department of Homeland Security:			
Pass-through from United Way of			
Western Connecticut:			
Emergency Food and Shelter			
National Board Program	97.024		18,075
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		151,112
Low Income Home Energy Assistance	93.671		2,000
U.S. Department of Housing and Urban			
Development:			
Passthrough from City of Stamford:			
Community Development Block Grants	14.218		<u>6,100</u>
Total Expenditures of Federal Awards			<u>\$ 1,071,846</u>

Domestic Violence Crisis Center, Inc. and Affiliate
Schedule of Expenditures of State Financial Assistance
For the Year Ended June 30, 2019

<u>Pass-Through Grantor/Program Title</u>	<u>State Grant Program Core- CT Number</u>	<u>Expenditures</u>
Connecticut Department of Social Services:		
Passthrough Connecticut Coalition		
Against Domestic Violence:		
Shelter Services Program (Domestic Violence) (SSP)	11000-06100-16271	\$ 561,022
Shelter Services Program (Domestic Violence) (SSP) DSS-MLS	11000-06100-35132	24,410
Connecticut Office of Policy and Management:		
Passthrough Connecticut Coalition		
Against Domestic Violence:		
Law Enforcement Advocacy	11000-OPM20350-12251	3,338
Child Advocate	11000-OPM20350-12251	6,319
Campus Safety		4,000
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:	11000-95810-12047	<u>65,264</u>
State General Funds		
Total Expenditures of State Financial Assistance		<u>\$ 664,353</u>

Domestic Violence Crisis Center, Inc. and Affiliate

Notes to Schedule of Federal Awards

For the Year Ended June 30, 2019

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, 2019

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, 2019. 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, 2019

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: | |

<u>CFDA Number</u>	<u>Name of Federal Program</u>
16.575	Crime Victim Assistance

Domestic Violence Crisis Center, Inc. and Affiliate
Schedule of Findings and Questioned Costs - Federal Awards (continued)
For the Year Ended June 30, 2019

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, 2019

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:

<u>State Grantor and Program</u>	<u>State Core C-T Number</u>	<u>Expenditures</u>
Connecticut Department of Social Services:		
Shelter Services Program (Domestic Violence) (SSP)	11000-06100-16271	\$ 561,022
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