



## **Financial Statements and Supplementary Information**

*For the Year Ended September 30, 2021*

*(With Summarized Financial Information for the Year Ended September 30, 2020)*



**and  
Report Thereon**



**Reports Required in Accordance with the  
Uniform Guidance**

*For the Year Ended September 30, 2021*



**WILLIAM WENDT CENTER FOR LOSS AND HEALING**

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**For the Year Ended September 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the  
William Wendt Center for Loss and Healing

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the William Wendt Center for Loss and Healing (Wendt Center), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year 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.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 auditors' 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 2021 financial statements referred to above present fairly, in all material respects, the financial position of the William Wendt Center for Loss and Healing as of September 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Report on Summarized Financial Information***

We have previously audited Wendt Center's 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated May 7, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2022, on our consideration of Wendt Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Wendt Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wendt Center's internal control over financial reporting and compliance.

*Marcum LLP*

Washington, DC  
March 30, 2022

**WILLIAM WENDT CENTER FOR LOSS AND HEALING**  
**STATEMENT OF FINANCIAL POSITION**  
**September 30, 2021**  
**(With Summarized Financial Information as of September 30, 2020)**

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 750,573	\$ 1,296,837
Receivables, net	789,405	840,723
Prepaid expenses	28,216	26,048
Property and equipment, net	534,693	587,802
Deposits	<u>36,676</u>	<u>36,676</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,139,563</u></u>	<u><u>\$ 2,788,086</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 215,818	\$ 196,947
Deferred revenue	4,075	62,703
Note payable – Paycheck Protection Program (PPP)	-	528,162
Deferred rent and lease incentive	<u>869,353</u>	<u>793,543</u>
<b>TOTAL LIABILITIES</b>	<u>1,089,246</u>	<u>1,581,355</u>
<b>NET ASSETS</b>		
Without donor restrictions	431,364	518,225
With donor restrictions	<u>618,953</u>	<u>688,506</u>
<b>TOTAL NET ASSETS</b>	<u>1,050,317</u>	<u>1,206,731</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 2,139,563</u></u>	<u><u>\$ 2,788,086</u></u>

The accompanying notes are an integral part of these financial statements.

**WILLIAM WENDT CENTER FOR LOSS AND HEALING**

**STATEMENT OF ACTIVITIES**

**For the Year Ended September 30, 2021**

**(With Summarized Financial Information for the Year Ended September 30, 2020)**

	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
<b>REVENUE AND SUPPORT</b>				
Nongovernment grants and contributions	\$ 696,005	\$ 332,000	\$ 1,028,005	\$ 1,428,045
Government contracts and grants:				
Federal	1,116,540	-	1,116,540	2,377,769
Local	1,005,680	-	1,005,680	188,669
Annual benefit	282,780	-	282,780	470,845
Counseling fees	528,324	-	528,324	508,952
Training revenue	327,114	-	327,114	160,961
Donated goods and services	13,455	-	13,455	-
Other revenue	2,931	-	2,931	10,944
Net assets released from restrictions:				
Satisfaction of purpose restrictions	321,553	(321,553)	-	-
Satisfaction of time restrictions	80,000	(80,000)	-	-
<b>TOTAL REVENUE AND SUPPORT</b>	<b>4,374,382</b>	<b>(69,553)</b>	<b>4,304,829</b>	<b>5,146,185</b>
<b>EXPENSES</b>				
Program Services:				
Counseling, healing and intervention	3,379,190	-	3,379,190	3,707,933
<b>Total Program Services</b>	<b>3,379,190</b>	<b>-</b>	<b>3,379,190</b>	<b>3,707,933</b>
Supporting Services:				
General and administrative	1,203,541	-	1,203,541	439,330
Fundraising – other	393,161	-	393,161	327,747
Fundraising – direct donor benefit	13,513	-	13,513	89,679
<b>Total Supporting Services</b>	<b>1,610,215</b>	<b>-</b>	<b>1,610,215</b>	<b>856,756</b>
<b>TOTAL EXPENSES</b>	<b>4,989,405</b>	<b>-</b>	<b>4,989,405</b>	<b>4,564,689</b>
<b>CHANGE IN NET ASSETS FROM OPERATIONS</b>	<b>(615,023)</b>	<b>(69,553)</b>	<b>(684,576)</b>	<b>581,496</b>
Forgiveness of note payable – PPP	528,162	-	528,162	-
<b>CHANGE IN NET ASSETS</b>	<b>(86,861)</b>	<b>(69,553)</b>	<b>(156,414)</b>	<b>581,496</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>518,225</b>	<b>688,506</b>	<b>1,206,731</b>	<b>625,235</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 431,364</b>	<b>\$ 618,953</b>	<b>\$ 1,050,317</b>	<b>\$ 1,206,731</b>

The accompanying notes are an integral part of these financial statements.

**WILLIAM WENDT CENTER FOR LOSS AND HEALING**

**STATEMENT OF FUNCTIONAL EXPENSES**

**For the Year Ended September 30, 2021**

**(With Summarized Financial Information for the Year Ended September 30, 2020)**

	Program Services	Supporting Services				
	Counseling, Healing and Intervention	General and Administrative	Fundraising	Total Supporting Services	2021 Total	2020 Total
Salaries and wages	\$ 2,212,230	\$ 399,078	\$ 210,404	\$ 609,482	\$ 2,821,712	\$ 2,656,212
Consultants and contractors	207,544	406,073	62,780	468,853	676,397	477,760
Rent and parking	286,367	249,584	36,542	286,126	572,493	518,881
Personnel benefits	368,340	54,769	35,769	90,538	458,878	432,684
Office equipment and rental expense	74,547	35,450	17,329	52,779	127,326	114,512
Other expenses	52,859	18,521	6,613	25,134	77,993	29,844
Depreciation and amortization	55,630	10,525	4,511	15,036	70,666	49,388
Travel, food and training	12,816	21,988	181	22,169	34,985	55,152
Insurance	29,191	2,386	1,022	3,408	32,599	36,217
Supplies and office expense	27,775	105	1,141	1,246	29,021	32,847
Licenses, dues and subscriptions	22,112	217	3,662	3,879	25,991	19,292
Telephone and internet	17,998	4,609	1,541	6,150	24,148	22,466
Annual benefit	-	-	13,513	13,513	13,513	89,679
Bad debt	10,531	-	-	-	10,531	16,880
Printing and copying	1,250	236	6,524	6,760	8,010	12,181
Advertising	-	-	5,142	5,142	5,142	694
<b>TOTAL EXPENSES</b>	<b>\$ 3,379,190</b>	<b>\$ 1,203,541</b>	<b>\$ 406,674</b>	<b>\$ 1,610,215</b>	<b>\$ 4,989,405</b>	<b>\$ 4,564,689</b>

The accompanying notes are an integral part of these financial statements.

**WILLIAM WENDT CENTER FOR LOSS AND HEALING**

**STATEMENT OF CASH FLOWS**

**For the Year Ended September 30, 2021**

**(With Summarized Financial Information for the Year Ended September 30, 2020)**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (156,414)	\$ 581,496
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	70,666	49,388
Forgiveness of note payable – PPP	(528,162)	-
Change in allowance for doubtful accounts	-	24,872
Changes in assets and liabilities:		
Receivables	51,318	(59,269)
Prepaid expenses	(2,168)	60,173
Accounts payable and accrued expenses	18,871	(20,375)
Deferred revenue	(58,628)	(14,097)
Deferred rent and lease incentive	75,810	648,992
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(528,707)</u>	<u>1,271,180</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	<u>(17,557)</u>	<u>(578,364)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(17,557)</u>	<u>(578,364)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from note payable – PPP	<u>-</u>	<u>528,162</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>-</u>	<u>528,162</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(546,264)	1,220,978
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,296,837</u>	<u>75,859</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 750,573</u></u>	<u><u>\$ 1,296,837</u></u>
NONCASH FINANCING AND INVESTING ACTIVITIES		
Leasehold improvements acquired in operating lease	\$ -	\$ 500,000
Deferred lease incentive included in operating lease	<u>-</u>	<u>(500,000)</u>
	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Forgiveness of note payable – PPP	<u><u>\$ 528,162</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.



# **WILLIAM WENDT CENTER FOR LOSS AND HEALING**

## **NOTES TO FINANCIAL STATEMENTS For the Year Ended September 30, 2021**

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### **1. Organization and Summary of Significant Accounting Policies**

#### **Organization**

The William Wendt Center for Loss and Healing (Wendt Center) is a nonprofit organization established in 1975 under the laws of the District of Columbia. Wendt Center's purpose is to offer grief counseling, support groups, education and training, crisis response, and volunteer support to ease the impact of grief, loss and bereavement. Wendt Center's activities are primarily supported by nongovernment grants and contributions, government contracts and grants, and counseling fees.

#### **Basis of Accounting**

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Consequently, revenue is recognized when earned and expenses are recognized when the obligations are incurred.

#### **Cash Equivalents**

Cash equivalents include money market funds and highly liquid investments with initial maturities of three months or less.

#### **Receivables**

Receivables are recorded at their net realizable value. Receivables that are past due are individually analyzed for collectibility. When all collection efforts have been exhausted, the account is written off against an allowance account. Management annually adjusts the allowance account based upon its estimate of those receivables it believes to be uncollectible.

#### **Property and Equipment and Accumulated Depreciation**

Property and equipment with a useful life of more than one year and an acquisition cost greater than \$5,000 is capitalized at cost. Expenditures for major repairs or improvements are capitalized; expenditures for minor repairs and maintenance are expensed when incurred. Upon the retirement or disposal of the assets, the cost and accumulated depreciation and amortization are eliminated from the accounts, and the resulting gain or loss is charged to revenue or expense in the accompanying statement of activities. Depreciation and amortization are recorded on a straight-line basis over the estimated useful lives of property and equipment of five years. Leasehold improvements are amortized using the straight-line method over the lesser of the lease term or the leasehold improvement's estimated useful life.

#### **Classification of Net Assets**

The net assets of Wendt Center are reported as follows:

- Net assets without donor restrictions represent the portion of expendable funds that are available for support of Wendt Center's operations.

# **WILLIAM WENDT CENTER FOR LOSS AND HEALING**

## **NOTES TO FINANCIAL STATEMENTS For the Year Ended September 30, 2021**

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### **1. Organization and Summary of Significant Accounting Policies (continued)**

#### **Classification of Net Assets (continued)**

- Net assets with donor restrictions represent funds that are specifically restricted by donors for use in various programs and/or for a specific period of time. These donor restrictions can be temporary in nature in that they will be met by actions of Wendt Center or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated that the funds be maintained in perpetuity. As of September 30, 2021, Wendt Center had no net assets with donor restrictions that are required to be maintained in perpetuity.

#### **Revenue Recognition**

Wendt Center recognizes all unconditional grants and contributions at their net realizable value in the period in which the commitment is made. Unconditional grants and contributions are considered revenue and support without donor restrictions and are available for general operations unless specifically restricted by the donor. Wendt Center reports unconditional grants and contributions of cash and other assets as revenue and support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets to particular purposes or to future periods. When the stipulated time restriction expires or the purpose of the restrictions is met, net assets with donor restrictions are reclassified to net assets without donor restriction and reported in the accompanying statement of activities as net assets released from restrictions. Contributions received with donor restrictions that are satisfied in the same fiscal year are recorded as revenue without donor restrictions in the accompanying statement of activities. Revenue recognized for unconditional grants and contributions that have been committed to Wendt Center but have not been received is reflected as receivables in the accompanying statement of financial position.

Government contracts and grants revenue from the federal government and the District of Columbia is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Revenue is recognized as the conditions are met in accordance with the agreements. Revenue recognized on federal grant awards for which billings have not been presented to or collected from the awarding agency is included in receivables in the accompanying statement of financial position. A contribution is considered conditional if the agreement includes a measureable performance or barrier and a right of return. Amounts received from grantors in excess of the conditions being met are reported as deferred revenue in the accompanying statement of financial position.

Annual benefit sponsorships are considered conditional contributions until the gala takes place and therefore are not recognized until the annual benefit takes place. Accordingly, sponsorships for the annual gala received in advance are recorded as deferred revenue in the accompanying statement of financial position.

Counseling fees are recognized at the point in time in which the services are provided. Counseling fees include amounts paid on behalf of the individual receiving the service by Medicare, Medicaid and insurance companies. Amounts requested for payment which have not been collected are included in receivables in the accompanying statement of financial position.

## WILLIAM WENDT CENTER FOR LOSS AND HEALING

### NOTES TO FINANCIAL STATEMENTS For the Year Ended September 30, 2021

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#### 1. Organization and Summary of Significant Accounting Policies (continued)

##### **Revenue Recognition (continued)**

Training revenue is recognized at the point in time in which the training is provided. Amounts billed for completed trainings which have not been collected are included in receivables in the accompanying statement of financial position.

##### **Donated Goods and Services**

Donated goods and services are recognized as revenue and support and expenses in the accompanying statement of activities at their estimated fair value as provided by the donor at the date of donation. Donated goods and services primarily consist of supplies and materials and professional counseling services for the children's summer camp program. During the year ended September 30, 2021, Wendt Center received donated goods and services that had an estimated fair value of \$13,455.

##### **Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statement of functional expenses. Expenses directly attributed to a specific functional area of Wendt Center are reported as expenses of those functional areas. Salaries are allocated to programs and supporting services based on employee timesheets. Fringe benefits are computed by multiplying direct salary to the estimated fringe rate, which is 17% for full time employees and 11% for part-time employees. Occupancy expense is allocated based on the number of employees employed by the respective departments. Other indirect costs such as telephone, supplies and office expenses, licenses, dues and subscriptions, insurance, printing and copying, postage and delivery, maintenance and repairs, depreciation and amortization, which cannot be charged directly to programs have been allocated among the various functional areas based on the salary charged to the functional area.

##### **Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

##### **Measure of Operations**

Wendt Center considers the forgiveness of note payable – paycheck protection program to be nonoperating in nature.

##### **New Accounting Pronouncements**

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which requires an entity to recognize revenue to depict the transfer of promised goods and services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. Wendt Center adopted ASU 2014-09 and related amendments on October 1, 2020, using the modified retrospective method and elected to apply the standard only to contracts that were not completed as of that date. The adoption of the standard did not impact the results of operations or change in net assets.

# WILLIAM WENDT CENTER FOR LOSS AND HEALING

## NOTES TO FINANCIAL STATEMENTS For the Year Ended September 30, 2021

### 2. Receivables

All receivables are due within one year and were composed of the following as of September 30, 2021:

Grants and contributions	\$ 588,045
Counseling fees	184,382
Training	<u>41,850</u>
Total Receivables	814,277
Less: Allowance for Doubtful Accounts	<u>(24,872)</u>
Receivables, Net	<u>\$ 789,405</u>

Wendt Center has received various conditional grants as of September 30, 2021 for which the conditions have not been met. As of September 30, 2021, Wendt Center has yet to recognize revenue of approximately \$16,426 related to these conditional grants.

### 3. Property and Equipment

Property and equipment consisted of the following as of September 30, 2021:

Furniture and equipment	\$ 176,185
Leasehold improvements	<u>677,438</u>
Total Property and Equipment	853,623
Less: Accumulated Depreciation and Amortization	<u>(318,930)</u>
Property and Equipment, Net	<u>\$ 534,693</u>

Depreciation and amortization expense for the year ended September 30, 2021, was \$70,666.

### 4. Net Assets With Donor Restrictions

As of September 30, 2021, net assets with donor restrictions were restricted for the following purposes or period:

Subject to expenditure for specified purpose:	
Infrastructure and operational efficiencies improvement	\$ 436,198
Immigrant Mental Health Project	<u>255</u>
Total Subject to Expenditure for Specified Purpose	<u>436,453</u>
Subject to passage of time:	
Time-restricted for general operations for 2022	<u>182,500</u>
Total Subject to Passage of Time	<u>182,500</u>
Total Net Assets With Donor Restrictions	<u>\$ 618,953</u>

## WILLIAM WENDT CENTER FOR LOSS AND HEALING

### NOTES TO FINANCIAL STATEMENTS For the Year Ended September 30, 2021

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#### 5. Commitments, Contingencies and Risk

On March 13, 2015, Wendt Center entered into an amendment to the noncancelable lease for its office space at 4201 Connecticut Avenue, N.W., to expand the leased premises, extend the lease term through March 31, 2023, and adjust the monthly base rent to \$19,187, effective October 1, 2015. On June 27, 2016, Wendt Center entered into another amendment to the noncancelable lease for its office space to expand the leased premises and to adjust the monthly base rent by \$4,006, effective October 1, 2016. Both leases provide for six months of rent abatement and contain a fixed escalation clause for increases in the annual minimum rent. Wendt Center is also responsible for its proportionate share of real estate taxes and operating and maintenance costs of the landlord. On July 2, 2019, Wendt Center entered into another amendment to the noncancelable lease for its office space at 4201 Connecticut Avenue, N.W., to extend the lease term through March 31, 2033, and adjust the monthly base rents effective April 1, 2023. Under the amended lease agreement, the leased premises were also expanded effective January 1, 2020. The amended lease provides for 12 months of 50% rent abatement on the original premises and 12 months of rent abatement for the expanded premises, and it also contains a fixed escalation clause for increases in the annual minimum rent. Additionally, under the terms of the lease, Wendt Center received an allowance of \$500,000 for building improvements as an incentive to enter into the lease agreement.

Wendt Center also entered into a noncancelable lease agreement for additional counseling space at 2401 Martin Luther King Jr. Avenue, S.E., which commenced on July 1, 2015, to expire on June 30, 2020. The agreement provides for a base rent of \$3,690 per month. The lease contains a fixed escalation clause for increases in the annual minimum rent. Wendt Center is also responsible for its proportionate share of real estate taxes and operating and maintenance costs of the landlord. On June 10, 2020, Wendt Center entered into an amended lease agreement to extend the period of the lease through June 30, 2022.

Under GAAP, all fixed rent increases, less any rental abatements, are recognized on a straight-line basis over the term of the lease. The difference between rent paid and rent expensed is reflected as deferred rent in the accompanying statement of financial position.

Total rent expense was \$546,098 for the year ended September 30, 2021.

As of September 30, 2021, future minimum lease payments required under these operating leases were as follows:

For the Year Ending September 30,	
2022	\$ 484,543
2023	375,797
2024	394,007
2025	492,952
2026	505,276
Thereafter	<u>3,952,615</u>
Total	<u>\$ 6,205,190</u>

## WILLIAM WENDT CENTER FOR LOSS AND HEALING

### NOTES TO FINANCIAL STATEMENTS For the Year Ended September 30, 2021

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#### 5. Commitments, Contingencies and Risk (continued)

##### **Revenue Concentration Risk**

Wendt Center receives a significant amount of funding from federal and local government agencies. These sources of revenue represented 55% of total revenue and support for the year ended September 30, 2021. A significant reduction in the level of support from the federal or local government agencies could adversely affect the level and quality of programs and activities of Wendt Center.

##### **Compliance Audit**

Wendt Center has received federal grants that are subject to review, audit and adjustment by various federal agencies for qualifying expenses charged to the grants. Such audits could lead to requests for reimbursement to the federal agencies for any expenditures or claims disallowed under the terms of the agreements. The amount of expenditures which may be disallowed by the federal agencies cannot be determined at this time although Wendt Center expects such amounts, if any, to be insignificant.

##### **Risk and Uncertainties**

In March 2019, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic that continues to spread throughout the United States and international communities. Wendt Center has been able to operate remotely and is monitoring the outbreak of COVID-19 and the related business and travel restrictions and changes to behavior intended to reduce its spread, in addition to the impact on its employees. Due to the rapid development and fluidity of this situation, the magnitude and duration of the pandemic and its impact on Wendt Center's operations and liquidity is uncertain as of the date of this report. While there could ultimately be a material impact on operations and liquidity of Wendt Center, at the time of issuance, the impact could not be determined.

#### 6. Note Payable – Paycheck Protection Program

To assist with operations, Wendt Center applied for and received a Small Business Administration (SBA) loan through the Paycheck Protection Program (PPP) in the amount of \$528,162 on April 20, 2020. The loan was scheduled to mature on April 2022 and included a fixed interest rate of 1% per annum. Payments of principal and interest were deferred while the loan was under consideration for forgiveness, pursuant to provisions of the PPP. On February 16, 2021, Wendt Center's PPP loan forgiveness was approved by the SBA. As Wendt Center elected to account for this transaction as a loan, the forgiveness has been presented as forgiveness of note payable – PPP in the accompanying statement of activities.

## WILLIAM WENDT CENTER FOR LOSS AND HEALING

### NOTES TO FINANCIAL STATEMENTS For the Year Ended September 30, 2021

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#### 7. Availability and Liquidity

Wendt Center regularly monitors liquidity required to meet its annual operating needs and other contractual commitments. Wendt Center's financial assets available within one year of the statement of financial position date for general expenditures at September 30, 2021, were as follows:

Cash and cash equivalents, net	\$ 750,573
Receivables	<u>789,405</u>
Total Financial Assets	1,539,978
Less amounts not available to be used within one year:	
Net assets with donor restrictions	<u>(618,953)</u>
Financial Assets Available to Meet General Expenditures Over the Next Twelve Months	<u>\$ 921,025</u>

Wendt Center has various sources of liquidity at its disposal, including cash and cash equivalents and receivables, which are available for general expenditures, liabilities and other obligations as they come due. Wendt Center's working capital and cash flows primarily come from grants and contributions, annual benefit revenue, training revenue and counseling fees that are received at various time throughout the year. Management is focused on sustaining the financial liquidity of Wendt Center throughout the year. This is done through monitoring and reviewing Wendt Center's cash flow needs on a regular basis. As a result, management is aware of the cyclical nature of Wendt Center's cash flows related to its various funding sources and is therefore able to ensure that there is cash available to meet current liquidity needs. To help manage unanticipated liquidity needs, Wendt Center has a committed line of credit of \$300,000, which was unused and available to draw upon as of September 30, 2021.

#### 8. Retirement Plan

Wendt Center has a defined contribution pension plan (the Plan), which operates under Section 403(b) of the Internal Revenue Code (the IRC). Employees are eligible upon hire to participate in the plan with voluntary pre-tax salary deferrals. Wendt Center's contributions to the Plan are discretionary. Wendt Center provides a 5% matching contribution to all employees who complete one year of service and at least 1,000 hours in a plan year. Wendt Center contributed \$83,331 to the Plan for the year ended September 30, 2021, which is included in personnel benefits in the accompanying statement of functional expenses.

#### 9. Line of Credit

Wendt Center had a revolving line of credit agreement with a financial institution that has a borrowing limit of \$300,000, which is renewable annually. Funds drawn against this line of credit accrue interest at a variable rate based on the prime rate established by the bank plus 2%. As of September 30, 2021, the interest rate was 5.25%. As of and for the year ended September 30, 2021, there was no outstanding balance and there were no borrowings on the line of credit.

## WILLIAM WENDT CENTER FOR LOSS AND HEALING

### NOTES TO FINANCIAL STATEMENTS For the Year Ended September 30, 2021

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#### 10. Income Taxes

Wendt Center is exempt from federal taxes on income other than net unrelated business income under Section 501(c)(3) of the IRC. Wendt Center did not have any significant unrelated business income for the year ended September 30, 2021. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

Wendt Center has adopted the authoritative guidance relating to accounting for uncertainty in income taxes included in FASB Accounting Standards Codification *Topic 740, Income Taxes*. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition and derecognition of tax positions taken or expected to be taken in a tax return. Wendt Center evaluated its uncertainty in income taxes for the year ended September 30, 2021, and determined that there were no matters that would require recognition in the financial statements or that may have any effect on its tax-exempt status; and there are currently no examinations pending or in progress. It is Wendt Center's policy to recognize interest and/or penalties related to uncertainty in income taxes, if any, in income tax or interest expense. As of September 30, 2021, Wendt Center had no accruals for interest and/or penalties.

#### 11. Summarized Comparative Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class and functional area. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with Wendt Center's financial statements for the year ended September 30, 2020, from which the summarized comparative information was derived.

#### 12. Reclassifications

Certain 2020 balances were reclassified to conform to the 2021 financial statements presentation.

#### 13. Subsequent Events

In preparing these financial statements, Wendt Center has evaluated events and transactions for potential recognition or disclosure through March 30, 2022, the date the financial statements were available to be issued. There were no subsequent events that require recognition or disclosure in the financial statements.



**INDEPENDENT AUDITORS' 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 of the  
William Wendt Center for Loss and Healing

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the William Wendt Center for Loss and Healing (Wendt Center), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 30, 2022.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of This Report**

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

*Marcum LLP*

Washington, DC  
March 30, 2022

**INDEPENDENT AUDITORS' REPORT  
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of the  
William Wendt Center for Loss and Healing

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

We have audited the William Wendt Center for Loss and Healing's (Wendt Center) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Wendt Center's major federal programs for the year ended September 30, 2021. Wendt Center's major federal programs are identified in the summary of auditors' 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.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Wendt Center'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 Wendt Center'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 Wendt Center's compliance.

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

In our opinion, Wendt Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended September 30, 2021.

### ***Other Matter***

The results of our auditing procedures disclosed one instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on the major federal program is not modified with respect to this matter.

Wendt Center's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Wendt Center's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of Wendt Center 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 Wendt Center's internal control over compliance with the types of requirements that could have a direct and material effect on its 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 Wendt Center'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 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Wendt Center's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Wendt Center's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

*Marcum LLP*

Washington, DC  
March 30, 2022

**WILLIAM WENDT CENTER FOR LOSS AND HEALING**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended September 30, 2021

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Provided to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Pass-through from DC Office of Victim Services</i> Crime Victim Assistance	16.575	2021-VOCA-13	\$ -	\$ 379,000
<b>Total U.S. Department of Justice</b>			-	379,000
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5U79SM063267-05	-	419,818
<i>Pass-through from DC Department of Health</i> Maternal and Child Health Services Block Grant to the States	93.994	FO-CHA-PG-00101-004	-	188,358
Pass-through from DC Department of Behavioral Health Promoting Resiliency and Recovery	93.655	6H79FG000258-01M001	-	129,364
<b>Total U.S. Department of Health and Human Services</b>			-	737,540
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			\$ -	\$ 1,116,540

See accompanying notes to this schedule.

## WILLIAM WENDT CENTER FOR LOSS AND HEALING

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended September 30, 2021

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#### 1. Summary of Significant Accounting Policies

##### **Basis of Presentation**

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of Wendt Center under programs of the federal government for the year ended September 30, 2021. The information on the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of Wendt Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Wendt Center.

#### 2. Summary of Accounting Policies

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### 3. Indirect Cost Rate

Wendt Center has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

WILLIAM WENDT CENTER FOR LOSS AND HEALING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2021

SECTION I – SUMMARY OF AUDITORS' RESULTS

**Financial Statements**

Type of report the auditor issued on whether  
financial statements audited were prepared  
in accordance with GAAP:

***Unmodified***

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_ Yes   X  

Significant deficiency(ies) identified?

\_\_\_\_ Yes   X   None Reported

None compliance material to financial statements  
noted?

\_\_\_\_ Yes   X   No

**Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?

  X   Yes \_\_\_\_ No

Significant deficiency(ies) identified?

\_\_\_\_ Yes   X   None Reported

Type of auditors' report issued on compliance for  
major federal programs:

***Unmodified***

Any audit findings disclosed that are required to be  
reported in accordance with 2 CFR, 200 516(a)?

  X   Yes \_\_\_\_ No

Identification of Major Federal Programs:

**Name of Federal Program or Cluster**

**Assistance Listing  
Numbers**

Crime Victim Assistance

16.575

Maternal and Child Health Services Block Grant to States

93.994

Dollar threshold used to distinguish between Type A and Type B programs:

  \$ 750,000  

Auditee qualified as a low-risk auditee?

\_\_\_\_ Yes   X   No



WILLIAM WENDT CENTER FOR LOSS AND HEALING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2021

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(continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

None required to be reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

**Finding No. 2021-001: Internal Control over Preparation of Schedule of Expenditures of Federal Awards (“SEFA”) – Material Weakness in Internal Control over Compliance**

Department of Justice, Pass-through from DC Office of Victim Services, Assistance Listing No. 16.575, Crime Victim Assistance, Grant # 2021-VOCA-13

**Criteria**

Uniform Guidance prescribes the required Schedule of Expenditures of Federal Awards (SEFA) contents and delineates how or what is deemed to be expenditures for purposes of completing the SEFA.

**Condition**

The total award amount for Wendt Center’s VOCA grant for award period October 1, 2020 to September 30, 2021 was \$1,387,326, which came from two funding sources: \$1,008,626 was a local appropriation from the District of Columbia and the remaining \$379,000 was a pass-through from the Federal government. Wendt Center included the full amount of the VOCA grant in the SEFA but should have only included the amount that was a pass-through of federal funds.

**Context**

In previous years the VOCA grant was funded by the DC government entirely with pass-through funds from the Federal government. For the award period October 1, 2020 to September 30, 2021, the grantor noted that the grant source was both local appropriations and Federal funding but did not indicate a breakdown of dollars in the grant agreement. However, the DC government provided this breakdown in a separate e-mail communication with Wendt Center in helping Wendt Center in calculating the appropriate match as only the pass-through of federal funds were to be matched.

**Cause**

The source of the grant funding changed and there was no formal process to ensure that this was communicated to the accounting department so it was properly recorded in the general ledger.

**Effect**

The effect of inaccurate information on the SEFA can lead to improper selection of major programs and incorrect reporting on the Data Collection Form submitted to the Federal Single Audit Clearinghouse.

WILLIAM WENDT CENTER FOR LOSS AND HEALING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2021

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(continued)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

**Finding No. 2021-001: Internal Control over Preparation of Schedule of Expenditures of Federal Awards (“SEFA”) – Material Weakness in Internal Control over Compliance (continued)**

**Questioned Costs**

None.

**Recommendation**

To ensure adequate internal controls over the preparation of the SEFA, we recommend that Wendt Center enhance internal control and implement financial controls and procedures to ensure that when an award is received from the DC government or other granting agencies the source of the funds (i.e. local appropriations or Federal pass-through funds) is identified, documented and communicated to the accounting department so that the funding can be tracked and properly reported on the SEFA.

**Views of Responsible Officials**

Management has taken immediate action to address concerns regarding the adequate preparation of the Schedule of Expenditures of Federal Awards. When an award is received from a granting agency, the source of the funds is identified, documented, and communicated by management to the accounting department so that the funding can be tracked and properly reported on the Schedule of Expenditures of Federal Awards. If the funding source is not directly stated within the agreement, management will contact the granting agency and request in writing the detail of funding sources. This document will be shared with the accounting department so that the funding can be tracked and properly reported on the Schedule of Expenditures of Federal Awards.

SECTION IV – SUMMARY OF PRIOR YEAR FINDINGS

**Financial Statement Audit Findings**

None required to be reported.

**Major Federal Award Programs Audit Findings and Questioned Costs**

**Finding No. 2020-001: Significant Deficiency – Significant Deficiency in Internal Control over Compliance for Allowable Costs (Allocation of Salaries)**

Department of Justice, Pass-through from DC Office of Victim Services, Assistance Listing No. 16.575, Crime Victim Assistance, Grant # 2019-VOCA-13

This finding was fully remediated and not repeated in 2021.



March 30, 2022

Daniza Medina  
Grants Management Specialist  
Executive Office of the Mayor | Office of Victim Services and Justice Grants  
441 4th Street NW, Suite 727N | Washington, DC 20001

Dear Ms. Medina,

William Wendt Center for Loss and Healing (Wendt Center) submits the following corrective action plan for the year ended September 30, 2021.

Independent Public Accounting Firm:  
MARCUM LLP  
1899 L Street NW, Suite 850  
Washington, DC 20036

Audit period: The finding from the September 30, 2020 schedule of findings and questioned costs are discussed below. The finding is numbered consistently with the number assigned in the schedule.

**Finding No. 2021-001: Internal Control over Preparation of Schedule of Expenditures of Federal Awards ("SEFA") – Material Weakness in Internal Control over Compliance**

**Department of Justice, Pass-through from DC Office of Victim Services, Assistance Listing No. 16.575, Crime Victim Assistance, Grant # 2021-VOCA-13**

***Criteria***

Uniform Guidance prescribes the required Schedule of Expenditures of Federal Awards (SEFA) contents and delineates how or what is deemed to be expenditures for purposes of completing the SEFA.

***Condition***

The total award amount for Wendt Center's VOCA grant for award period October 1, 2020 to September 30, 2021 was \$1,387,326, which came from two funding sources: \$1,008,626 was a local appropriation from the District of Columbia and the remaining \$379,000 was a pass-through from the Federal government. Wendt Center included the full amount of the VOCA grant in the SEFA but should have only included the amount that was a pass-through of federal funds.

***Context***

In previous years the VOCA grant was funded by the DC government entirely with pass-through funds from the Federal government. For the award period October 1, 2020 to September 30, 2021, the grantor noted that the grant source was both local appropriations and Federal funding but did not indicate a breakdown of dollars in the grant agreement. However, the DC government provided this breakdown in a separate e-mail communication with Wendt Center in helping Wendt Center in calculating the appropriate match as only the pass-through of federal funds were to be matched.

**Finding No. 2021-001: Internal Control over Preparation of Schedule of Expenditures of Federal Awards ("SEFA") – Material Weakness in Internal Control over Compliance (continued)**

***Cause***

The source of the grant funding changed and there was no formal process to ensure that this was communicated to the accounting department so it was properly recorded in the general ledger.

***Effect***

The effect of inaccurate information on the SEFA can lead to improper selection of major programs and incorrect reporting on the Data Collection Form submitted to the Federal Single Audit Clearinghouse.

***Questioned Costs***

None.

***Recommendation***

To ensure adequate internal controls over the preparation of the SEFA, we recommend that Wendt Center enhance internal control and implement financial controls and procedures to ensure that when an award is received from the DC government or other granting agencies the source of the funds (i.e. local appropriations or Federal pass-through funds) is identified, documented and communicated to the accounting department so that the funding can be tracked and properly reported on the SEFA.

***Views of Responsible Officials***

Management has taken immediate action to address concerns regarding the adequate preparation of the Schedule of Expenditures of Federal Awards. When an award is received from a granting agency, the source of the funds is identified, documented, and communicated by management to the accounting department so that the funding can be tracked and properly reported on the Schedule of Expenditures of Federal Awards. If the funding source is not directly stated within the agreement, management will contact the granting agency and request in writing the detail of funding sources. This document will be shared with the accounting department so that the funding can be tracked and properly reported on the Schedule of Expenditures of Federal Awards.

If the US Department of Justice has questions regarding this plan, please call Michelle Palmer, Executive Director, at 202-204-5019.

A handwritten signature in black ink that reads "Michelle Palmer". The signature is written in a cursive style and is enclosed in a thin black rectangular border.

Michelle Palmer, LICSW  
Executive Director  
March 30, 2022