



Financial Statements
June 30, 2021 and 2020

**Domestic Violence Intervention
Services, Inc.**

Domestic Violence Intervention Services, Inc.

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June 30, 2021 and 2020

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Independent Auditor's Report

To the Board of Directors
Domestic Violence Intervention Services, Inc.
Tulsa, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of Domestic Violence Intervention Services, Inc. (the Organization), which comprise the statements of financial position as of June 30, 2021 and 2020, 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 audits 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 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 the Organization as of June 30, 2021 and 2020, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on page 28 is presented for the 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 December 1, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Tulsa, Oklahoma
December 1, 2021

Domestic Violence Intervention Services, Inc.
Statements of Financial Position
June 30, 2021 and 2020

	2021	2020
Assets		
Current Assets		
Cash and cash equivalents	\$ 1,776,021	\$ 1,078,998
Accounts receivable	522,727	415,560
Promises to give, net	474,175	489,250
Prepaid expenses and other assets	15,814	16,133
Total current assets	2,788,737	1,999,941
Beneficial Interest in Assets Held by Tulsa Community Foundation	1,517,474	1,181,639
Board Designated Investments	1,631,748	1,307,676
Property and Equipment, net	13,336,755	13,864,849
Promises to Give, net	12,064	19,046
	\$ 19,286,778	\$ 18,373,151
Liabilities and Net Assets		
Current Liabilities		
Current maturities of equipment note payable	\$ 7,546	\$ -
Note payable - Paycheck Protection Program	-	495,235
Accounts payable	91,384	55,186
Accrued expenses	274,296	311,894
Total current liabilities	373,226	862,315
Long-term Liabilities		
Equipment note payable, less current maturities	3,293	-
Total liabilities	376,519	862,315
Net Assets		
Without donor restrictions		
Undesignated	1,125,007	116,256
Board designated for capital investment	120,171	120,000
Board designated endowment funds	3,029,051	2,369,315
Net investment in capital assets	13,325,916	13,864,849
Total net assets without donor restrictions	17,600,145	16,470,419
With donor restrictions	1,310,114	1,040,417
Total net assets	18,910,259	17,510,836
	\$ 19,286,778	\$ 18,373,151

Domestic Violence Intervention Services, Inc.

Statement of Activities
Year Ended June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating Activities			
Revenue, Support, and Gains			
Contributions	\$ 106,023	\$ 1,009,834	\$ 1,115,857
Grants			
Federal awards	3,105,340	-	3,105,340
State awards	500,672	-	500,672
Other	603,587	1,281,843	1,885,430
Special events	212,705	-	212,705
Program service fees	130,124	-	130,124
Miscellaneous income	36,209	-	36,209
Net investment return	659,907	-	659,907
Net assets released from restrictions	2,021,980	(2,021,980)	-
	<u>7,376,547</u>	<u>269,697</u>	<u>7,646,244</u>
Total revenue, support and gains			
Expenses			
Program services	5,546,138	-	5,546,138
Management and general	870,466	-	870,466
Fundraising, including special events of \$21,507	325,452	-	325,452
	<u>6,742,056</u>	<u>-</u>	<u>6,742,056</u>
Total expenses			
Change in Net Assets from Operating Activities	634,491	269,697	904,188
Nonoperating Activities			
Gain on forgiveness of PPP Loan	495,235	-	495,235
	<u>1,129,726</u>	<u>269,697</u>	<u>1,399,423</u>
Change in Net Assets			
Net Assets, Beginning of Year	16,470,419	1,040,417	17,510,836
Net Assets, End of Year	<u>\$ 17,600,145</u>	<u>\$ 1,310,114</u>	<u>\$ 18,910,259</u>

Domestic Violence Intervention Services, Inc.

Statement of Activities
Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Contributions	\$ 123,362	\$ 1,030,406	\$ 1,153,768
Grants			
Federal awards	3,229,027	-	3,229,027
State awards	400,454	-	400,454
Other	442,712	983,191	1,425,903
Special events	366,094	-	366,094
Program service fees	113,036	-	113,036
Miscellaneous income	22,128	-	22,128
Net investment return	112,330	-	112,330
Net assets released from restrictions	1,964,259	(1,964,259)	-
Total revenue, support and gains	<u>6,773,402</u>	<u>49,338</u>	<u>6,822,740</u>
Expenses			
Program services	5,634,007	-	5,634,007
Management and general	867,635	-	867,635
Fundraising, including special events of \$63,540	391,153	-	391,153
Total expenses	<u>6,892,795</u>	<u>-</u>	<u>6,892,795</u>
Change in Net Assets	(119,393)	49,338	(70,055)
Net Assets, Beginning of Year	<u>16,589,812</u>	<u>991,079</u>	<u>17,580,891</u>
Net Assets, End of Year	<u>\$ 16,470,419</u>	<u>\$ 1,040,417</u>	<u>\$ 17,510,836</u>

Domestic Violence Intervention Services, Inc.
Statement of Functional Expenses
Year Ended June 30, 2021

	Program Services								Supportive Services				
	Outpatient	Residential	Court	Children	Community Relations	Creek County	Transitional Living	Sexual Assault	Total Program Expenses	Management & General	Property Management	Fund Raising	Total Expenses
Salaries and benefits	\$ 698,604	\$ 776,390	\$ 701,659	\$ 356,703	\$ 322,647	\$ 159,222	\$ 184,554	\$ 529,386	\$ 3,729,165	\$ 624,835	\$ 6,107	\$ 243,962	\$ 4,604,069
Professional fees	22,024	110,825	102,577	10,806	130,431	2,066	5,178	4,397	388,304	100,844	-	11,472	500,620
Supplies	27,644	17,558	1,940	1,735	3,990	599	4,779	359	58,604	24,527	-	534	83,665
Telephone	3,021	7,024	3,455	3,652	1,132	3,204	413	2,770	24,671	6,358	-	436	31,465
Occupancy	38,185	112,668	1,321	54,281	3,043	21,804	86,253	12,433	329,988	56,254	20,059	10,821	417,122
Rental and maintenance	10,723	10,193	9,045	6,954	3,119	1,550	4,456	3,574	49,614	5,065	-	3,355	58,034
Printing and publications	2,118	308	196	1,890	6,753	-	-	44	11,309	45	1,258	1,641	14,253
Conferences, conventions, and meetings	199	3,304	8,380	7,124	3,079	66	237	799	23,188	297	-	-	23,485
Client assistance	8,044	306,943	5,254	3,266	12,804	4,287	47,288	5,440	393,326	-	-	-	393,326
Interest	5,053	-	-	-	-	-	-	-	5,053	2,145	-	587	7,785
Miscellaneous	2,777	7,078	1,994	2,682	1,290	15	117	807	16,760	13,883	-	6,149	36,792
Direct fund raising	-	-	-	-	-	-	-	-	-	-	-	21,507	21,507
Total Expenses Before Depreciation	818,392	1,352,291	835,821	449,093	488,288	192,813	333,275	560,009	5,029,982	834,253	27,424	300,464	6,192,123
Depreciation	93,542	163,092	-	106,919	6,540	1,159	114,420	30,485	516,156	8,789	-	24,988	549,933
Total Expenses	\$ 911,934	\$ 1,515,383	\$ 835,821	\$ 556,012	\$ 494,828	\$ 193,972	\$ 447,695	\$ 590,494	\$ 5,546,138	\$ 843,042	\$ 27,424	\$ 325,452	\$ 6,742,056

Domestic Violence Intervention Services, Inc.
Statement of Functional Expenses
Year Ended June 30, 2020

	Program Services								Supportive Services				
	Outpatient	Residential	Court	Children	Community Relations	Creek County	Transitional Living	Sexual Assault	Total Program Expenses	Management & General	Property Management	Fund Raising	Total Expenses
Salaries and benefits	\$ 721,293	\$ 860,970	\$ 800,011	\$ 439,429	\$ 399,127	\$ 150,697	\$ 135,792	\$ 586,480	\$ 4,093,799	\$ 632,566	\$ 6,759	\$ 268,327	\$ 5,001,451
Professional fees	23,402	20,643	93,928	15,220	94,352	2,501	2,649	19,179	271,874	91,282	-	9,065	372,221
Supplies	4,925	3,682	6,741	3,627	2,995	851	239	703	23,763	20,655	-	1,201	45,619
Telephone	5,380	12,454	6,733	7,081	1,264	4,004	1,596	4,849	43,361	7,401	-	1,444	52,206
Occupancy	38,197	116,983	1,990	59,159	3,456	19,364	85,720	12,449	337,318	61,672	6,554	10,418	415,962
Rental and maintenance	10,016	9,636	8,475	5,185	2,349	1,404	4,165	3,785	45,015	4,602	-	4,445	54,062
Printing and publications	1,799	114	2,658	261	5,710	44	40	355	10,981	654	-	133	11,768
Conferences, conventions, and meetings	4,676	8,971	13,898	4,923	15,107	1,064	1,848	6,515	57,002	2,234	-	781	60,017
Client assistance	8,019	132,996	6,010	1,363	3,220	4,196	17,814	10,790	184,408	-	-	-	184,408
Interest	78	-	-	-	-	-	-	-	78	10,379	-	5,544	16,001
Miscellaneous	661	1,937	1,385	3,773	1,669	-	466	1,022	10,913	14,374	-	2,080	27,367
Direct fund raising	-	-	9,261	-	-	-	-	-	9,261	-	-	63,540	72,801
Total Expenses Before Depreciation	818,446	1,168,386	951,090	540,021	529,249	184,125	250,329	646,127	5,087,773	845,819	13,313	366,978	6,313,883
Depreciation	91,614	180,020	-	110,853	6,327	1,159	126,768	29,493	546,234	8,503	-	24,175	578,912
Total Expenses	\$ 910,060	\$ 1,348,406	\$ 951,090	\$ 650,874	\$ 535,576	\$ 185,284	\$ 377,097	\$ 675,620	\$ 5,634,007	\$ 854,322	\$ 13,313	\$ 391,153	\$ 6,892,795

Domestic Violence Intervention Services, Inc.

Statements of Cash Flows
Years Ended June 30, 2021 and 2020

	2021	2020
Operating Activities		
Change in net assets from operating activities	\$ 904,188	\$ (70,055)
Adjustments to reconcile the change in net assets to cash from operating activities		
Depreciation	549,933	578,912
Net realized and unrealized gains on investments	(605,927)	(90,242)
Change in assets and liabilities		
Accounts receivable	(107,167)	(53,818)
Pledges receivable	22,057	23,291
Prepaid expenses and other assets	319	636
Accounts payable	36,198	(51,105)
Accrued expenses	(37,598)	67,474
Net Cash from Operating Activities	762,003	405,093
Investing Activities		
Purchase of property and equipment	(21,839)	(104,725)
Purchase of investments	(67,752)	(1,271,748)
Endowment fund distribution	-	64,952
Other	13,772	8,577
Net Cash used for Investing Activities	(75,819)	(1,302,944)
Financing Activities		
Proceeds from advances on line of credit	-	150,000
Payments of principal on line of credit	-	(287,495)
Proceeds from issuance of PPP note payable	-	495,235
Proceeds from issuance of equipment note payable	11,239	-
Payments of principal on equipment note payable	(400)	-
Proceeds from contributions restricted for capital campaign	-	90,000
Net Cash from Financing Activities	10,839	447,740
Net Change in Cash and Cash Equivalents	697,023	(450,111)
Cash and Cash Equivalents, Beginning of Year	1,078,998	1,529,109
Cash and Cash Equivalents, End of Year	\$ 1,776,021	\$ 1,078,998
Supplemental Disclosure of Cash Flow Information		
Interest paid	\$ 6,550	\$ 14,766
Supplemental Disclosure of Non-cash Financing Activity		
Gain on forgiveness PPP loan	\$ 495,235	\$ -

Note 1 - Principal Business Activity and Significant Accounting Policies**Organization and Operations**

Domestic Violence Intervention Services, Inc. (the Organization) provides services to survivors of domestic violence and sexual assault and human trafficking and their families in the Tulsa and Creek counties in Oklahoma. These services include assessment, counseling and treatment through both residential and non-residential services. In addition, the Organization offers legal services and assistance with protective orders. Community services are provided through the promotion of public awareness and understanding and prevention for teens. The Organization receives substantial support from federal and state grants and the Tulsa Area United Way.

Cash and Cash Equivalents

All cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors, or designated by the Board, for long-term purposes, are considered to be cash and cash equivalents. For purposes of the statement of cash flows, the Organization considers all cash and investments with an original maturity of three months or less as cash and cash equivalents.

Accounts Receivable

The Organization considers accounts receivable, consisting primarily of amounts due under grants, to be fully collectible; accordingly, no allowance for doubtful accounts is required. Accounts receivable are short-term, non-interest bearing, and uncollateralized.

Promises to Give

The Organization records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statements of activities. Allowance for uncollectible promises to give is determined based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectible.

Beneficial Interest in Assets Held by Tulsa Community Foundation

In March 2000, the Organization established an endowment fund (the Fund) at the Tulsa Community Foundation (TCF) and named itself the beneficiary. The Organization executed an "Agency Fund Agreement" with TCF, creating an agency fund. The Board of Trustees of TCF shall have the power to modify any restriction or condition on distributions from the Fund for any specific charitable purposes or to specific organizations, if in the sole judgment of the Board of Trustees, the restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs served by TCF. All contributions to this fund shall be irrevocable once accepted by TCF.

Amounts contributed by unrelated third parties to the Fund are considered a contribution to TCF because TCF retains variance power and are not recorded as a contribution to the Organization. The portion of the Fund not contributed by unrelated third parties is reported at fair value in the statements of financial position, with distributions and changes in fair value recognized in the statements of activities.

Board Designated Investments

Board designated investments include amounts set aside by the Board of Directors for future capital investment or as endowment funds, over which the Board retains control and may, at its discretion, subsequently use for other purposes. Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair value in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized gains and losses, less investment expenses.

Property and Equipment

Property and equipment additions over \$5,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended June 30, 2021 and 2020.

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Directors has designated, from net assets without donor restrictions, net assets for board designated endowments and for capital improvement.

Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization reports contributions restricted by donors as increases in net assets with donor restrictions if they are received with donor stipulations that limit the use of donated assets.

Donor restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Revenue and Revenue Recognition

Program service revenue and amounts under cost-reimbursable grants are recognized as revenue in the period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

For the years ended June 30, 2021 and 2020, revenue received from U.S. Department of Justice for the Crime Victims Assistance grants made up approximately 59% and 67% of federal grant revenues, respectively, and 24% of total revenues for both years.

Donated Materials and Services

Donated materials and professional services are reflected as contributions in the accompanying statements of activities at their estimated values at the date of receipt. No amounts have been reflected in the statements of activities for volunteer services as they do not meet the criteria for recognition. However, a substantial number of volunteers have donated significant amounts of time in the Organization's program services and fundraising efforts.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefitted. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include: occupancy, rental and maintenance and depreciation, which are allocated on a square footage basis, as well as salaries and benefits, telephone, client assistance, and miscellaneous, which are allocated on the basis of estimates of time and effort.

Income Taxes

The Organization is a not-for-profit organization exempt from income taxes under Internal Revenue Code Section 501(c)(3), and similar provisions of state law. The Organization has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Management has determined that the Organization is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and, as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and those differences could be material.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash, money market accounts and other deposits with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. As of June 30, 2021 and 2020, the Organization had cash and cash equivalents in excess of FDIC limits of approximately \$1,552,000 and \$871,000. To date, no losses have been experienced in any of these accounts. Management is aware of the risk and is investigating ways to invest the excess funds. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from federal and state agencies, the Tulsa Area United Way, individuals and foundations supportive of the Organization's mission. Investments are held and managed at the TCF and a financial institution in accordance with investment policies and consist of diversified securities. Although the fair values of investments are subject to fluctuation on a year-to-year basis, management believes the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Subsequent Events

Subsequent events have been evaluated through December 1, 2021, which is the date the financial statements were available to be issued.

Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,776,021	\$ 1,078,998
Accounts receivable	522,727	415,560
Promises to give, net	<u>474,175</u>	<u>489,250</u>
	<u>\$ 2,772,923</u>	<u>\$ 1,983,808</u>

Management considers financial assets to be available for general expenditure if they do not have donor restrictions, or if the donor restrictions expire within one year or the donor restriction supports on-going program services of the Organization and are expected to be used within one year. Accounts and promises to give expected to be collected within one year and meeting the definition of available for general expenditure are included above.

A board designated endowment of \$3,029,051 and \$2,369,315 as of June 30, 2021 and 2020, respectively, consisting of the beneficial interest in assets held by TCF and board-designated investment, is subject to an annual spending rate as described in Note 10. Until amounts are distributed by TCF and appropriated for general expenditure as part of the Board's processes, these amounts are not considered available. Additionally, board designated investments totaling \$120,171 and \$120,000 at June 30, 2021 and 2020, respectively, are designated by the Board of Directors for capital investment. The Board retains control over these funds and may at its discretion subsequently make available for general expenditure if necessary.

Note 3 - Promises to Give

Unconditional promises to give are estimated to be collected as follows at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Within one year	\$ 474,175	\$ 489,250
In one to five years	<u>14,991</u>	<u>22,591</u>
	489,166	511,841
Less discount to net present value at 5%	(1,172)	(2,415)
Less allowance for uncollectible promises to give	<u>(1,755)</u>	<u>(1,130)</u>
Net unconditional promises to give	<u>\$ 486,239</u>	<u>\$ 508,296</u>

As of June 30, 2021 and 2020, respectively, the Tulsa Area United Way makes up approximately 97% and 96% of the promises to give and approximately 90% and 87% of total contributions revenue.

Note 4 - Beneficial Interest in Assets Held by Tulsa Community Foundation

The Organization's beneficial interest in assets held by TCF consists of the portion of the Fund originally transferred by the Organization, plus any related investment earnings and less distributions. These amounts are considered net assets without donor restrictions, designated for endowment by the Board of Directors. The portion of the Fund representing contributions made by unrelated donors to TCF and excluded from the Organization's statements of financial position totaled approximately \$87,000 and \$68,000 as of June 30, 2021 and 2020, respectively.

The composition of the Fund, by asset class, at June 30, 2021 and 2020, is as follows:

	2021	2020
Pooled Funds – Large Cap	45%	40%
Pooled Funds - Small/Mid Cap	18%	14%
Pooled Funds – Fixed Income	29%	30%
Pooled Funds – International	3%	11%
Other	5%	5%
	<u>100%</u>	<u>100%</u>

Note 5 - Fair Value Measurements and Disclosures

Certain assets are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets that can be accessed at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. These include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset. In these situations, inputs are developed using the best information available in the circumstances.

Domestic Violence Intervention Services, Inc.

Notes to Financial Statements

June 30, 2021 and 2020

In some cases, the inputs used to measure the fair value of an asset might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to an assessment of the quality, risk or liquidity profile of the asset.

A significant portion of investment assets are classified within Level 1 because they are comprised of open-end mutual funds with readily determinable fair values based on daily redemption values. The fair value of the beneficial interest in assets held by the TCF is based on the fair value of fund investments as reported by the TCF. These are considered to be Level 3 measurements.

The following table presents the assets measured at fair value on a recurring basis at June 30, 2021 and 2020:

<u>June 30, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Board designated cash and investments				
Money market funds	\$ 126,067	\$ -	\$ -	\$ 126,067
Mutual funds				
Fixed income	382,411	-	-	382,411
Equities - domestic	925,503	-	-	925,503
Equities - international	197,767	-	-	197,767
Beneficial interest in assets held by the TCF	-	-	1,517,474	1,517,474
	<u>\$ 1,631,748</u>	<u>\$ -</u>	<u>\$ 1,517,474</u>	<u>\$ 3,149,222</u>
<u>June 30, 2020</u>				
Board designated cash and investments				
Money market funds	\$ 428,393	\$ -	\$ -	\$ 428,393
Mutual funds				
Fixed income	355,180	-	-	355,180
Equities - domestic	437,088	-	-	437,088
Equities - international	87,015	-	-	87,015
Beneficial interest in assets held by the TCF	-	-	1,181,639	1,181,639
	<u>\$ 1,307,676</u>	<u>\$ -</u>	<u>\$ 1,181,639</u>	<u>\$ 2,489,315</u>

Domestic Violence Intervention Services, Inc.

Notes to Financial Statements

June 30, 2021 and 2020

The following is a reconciliation of the beginning and ending balances of the beneficial interest in assets held by the TCF, measured at fair value on a recurring basis using significant unobservable inputs (Level 3), for the years ended June 30, 2021 and 2020:

	2021	2020
Balance, Beginning of Year	\$ 1,181,639	\$ 1,200,854
Distributions	-	(64,952)
Investment Return:		
Interest and dividend income	32,025	25,412
Net realized gains and losses	86,728	39,079
Investment management fees	(6,975)	(6,665)
Change in unrealized gains and losses	224,057	(12,089)
Net Investment Return	335,835	45,737
Balance, End of Year	\$ 1,517,474	\$ 1,181,639

Note 6 - Property and Equipment

Property and equipment consists of the following at June 30, 2021 and 2020:

	Useful Lives	2021	2020
Land		\$ 931,600	\$ 931,600
Buildings and improvements	5 – 30 years	15,100,437	15,100,437
Furniture and fixtures	5 – 10 years	74,885	74,885
Leasehold improvements	1 – 5 years	65,704	70,260
Office equipment and computer software	3 – 10 years	399,134	378,457
Vehicles	5 years	19,700	19,700
Total property and equipment		16,591,460	16,575,339
Less: Accumulated depreciation		(3,254,705)	(2,710,490)
Net property and equipment		\$ 13,336,755	\$ 13,864,849

Note 7 - Line of Credit

The Organization has a line of credit agreement with a bank. Advances are received by the Organization under the agreement, up to a maximum of \$400,000, bearing interest at the BOKF National Prime Rate plus 0.5%, subject to a rate floor (6.00% at June 30, 2021). The line of credit is collateralized by all accounts and general intangibles and matures February 2022. As of June 30, 2021 and 2020, there were no outstanding balances under this agreement.

Note 8 - Paycheck Protection Program (PPP) Loan

During 2020, the Organization was granted a \$494,000 loan under the PPP administered by a Small Business Administration (SBA) approved partner. The loan was uncollateralized and fully guaranteed by the Federal Government. The Organization initially recorded a note payable and included accrued interest of \$1,235 as of June 30, 2020. The loan was forgiven during 2021 upon the Organization meeting certain requirements. The forgiveness of the note payable and related accrued interest was recorded as a gain on forgiveness on the statement of activities for the year ended June 30, 2021.

Note 9 - Net Assets with Donor Restrictions

Net assets with donor restrictions at June 30, 2021 and 2020, consist of:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for a specified purpose:		
Shelter services	\$ 127,065	\$ 144,663
Children's services	369,143	79,166
Survivors of sexual assault	52,456	144,231
Transitional housing	50,016	45,012
Legal advocacy	36,750	51,957
Victims of Crime Assistance	102,000	-
Other	<u>111,684</u>	<u>87,638</u>
	<u>849,114</u>	<u>552,667</u>
Subject to the passage of time:		
Promises to give from the Tulsa Area United Way, which are to be used for various operating purposes, but not available for expenditure until due	<u>461,000</u>	<u>487,750</u>
Total net assets with donor restrictions	<u><u>\$ 1,310,114</u></u>	<u><u>\$ 1,040,417</u></u>

Net assets released from restrictions associated with the expiration of time restrictions and satisfaction of purpose restrictions associated with net assets with donor restrictions totaled \$2,021,980 and \$1,964,259 during the years ended June 30, 2021 and 2020, respectively.

Note 10 - Endowment

The Organization's endowment (the Endowment) includes certain net assets without donor restrictions that have been designated by the Board of Directors. One fund is held under an "Agency Fund Agreement" with TCF and recorded as beneficial interest in assets held by TCF. A separate fund is held with a financial institution and is treated as a quasi-endowment by the Board of Directors.

The Board of Directors of the Organization has interpreted the Oklahoma Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of any donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At June 30, 2021 and 2020, there were no donor-restricted endowment funds recorded by the Organization.

As of June 30, 2021 and 2020, endowment net asset composition by type of fund is as follows:

	<u>2021</u>	<u>2020</u>
Board designated endowment funds without donor restrictions:		
Beneficial interest in assets held by TCF	\$ 1,517,474	\$ 1,181,639
Board designated investments - quasi-endowment	<u>1,511,577</u>	<u>1,187,676</u>
	<u>\$ 3,029,051</u>	<u>\$ 2,369,315</u>

Investing and Spending Policies

Investment and spending policies for the Endowment were adopted that attempt to provide a predictable stream of funding for capital investment or operations while seeking to maintain the purchasing power of the endowment assets. The Endowment principal has been designated by the Board of Directors for the purpose of supporting the operations of the Organization or capital investment through investment earnings, subject to certain withdrawal restrictions defined by TCF. The investment objective of the Endowment focuses on total return while preserving and appreciating capital, striving to reduce and control risk to the extent possible. The "Agency Fund Agreement" and Investment Policy Statement provide for a targeted asset allocation. The securities used in the portfolio should be broadly diversified among asset classes to help minimize volatility over the long term.

It is the intent of the Board of Directors that the endowment funds shall be managed to provide: (a) stability of principal, (b) growth of principal and production of income in sufficient amounts to achieve the objectives of the Endowment Spending Policy and (c) growth of income and principal to meet future obligations and provide for inflation protection. The Endowment may distribute 100% of the earnings in order to fund the Organization's operations or capital investment.

Domestic Violence Intervention Services, Inc.

Notes to Financial Statements

June 30, 2021 and 2020

The investment objective for the Fund is to generate a total rate of return, net of all investment management costs and fees, from all authorized investments. The performance of the Fund is measured versus the S&P 500 for equities and the Lehman Government / Corporate Intermediate Index for fixed income securities.

Changes in Endowment net assets for the years ended June 30, 2021 and 2020, are as follows:

	2021	2020
Board designated endowment funds without donor restrictions:		
Endowment net assets, beginning of year	\$ 2,369,315	\$ 1,200,854
Investment return, net	659,907	108,989
Transfers	-	1,124,424
Distribution from board-designated endowment pursuant to distribution policy	-	(64,952)
	\$ 3,029,222	\$ 2,369,315

Note 11 - Employee Benefit Plan

Effective April 1, 1999, the Organization adopted a 401(k) profit-sharing plan that covers all employees who have completed one hour of service for the Organization. However, the employees will only receive the employer match if they complete one thousand hours of service in the plan year. Contributions to this plan were approximately \$60,000 and \$65,000 for the years ended June 30, 2021 and 2020, respectively. Contributions based on a percentage of compensation are at the discretion of the Board of Directors.



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 Intervention Services, Inc.
Tulsa, Oklahoma

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 Domestic Violence Intervention Services, Inc. (the Organization), which comprise the statement of financial position as of June 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 December 1, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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 the Organization's financial statements are free of 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 the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the typed name and date.

Tulsa, Oklahoma
December 1, 2021



Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors
Domestic Violence Intervention Services, Inc.
Tulsa, Oklahoma

Report on Compliance for The Major Federal Program

We have audited Domestic Violence Intervention Services, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2021. The Organization's major federal program is 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 the Organization's major federal program 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 the Organization'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 the Organization's compliance.

Opinion on The Major Federal Program

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Organization 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 the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the Organization's major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 Organization'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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Organization as of and for the year ended June 30, 2021, and have issued our report thereon dated December 1, 2021, 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 federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Tulsa, Oklahoma
December 1, 2021

Domestic Violence Intervention Services, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Passed through State of Oklahoma, District Attorneys Council			
Victims of Crime Act - Court Advocacy	16.575	2019-VOCA-DVIS-005	\$ 150,238
Victims of Crime Act - Court Advocacy	16.575	2020-VOCA-DVIS-184	366,003
Victims of Crime Act - Outpatient/Sexual Assault	16.575	2019-VOCA-DVIS-003	288,294
Victims of Crime Act - Outpatient/Sexual Assault	16.575	2020-VOCA-DVIS-106	635,606
Victims of Crime Act - Shelter	16.575	2019-VOCA-DVIS-004	100,390
Victims of Crime Act - Shelter	16.575	2020-VOCA-DVIS-185	<u>297,724</u>
			1,838,255
Violence Against Women Grant	16.588	2020/21-VAWA-DVIS-00032	44,693
Sexual Assault Services	16.017	2020/2021-SASP-DVIS-008	56,820
COVID-19 - Coronavirus Response Program	16.034	2020-VD-BX-0058	<u>20,979</u>
			<u>1,960,747</u>
Passed through the University of Tulsa			
Grants to Reduce Sexual Assault, Domestic Violence, Dating Violence, Stalking on Campus	16.525	2016-WS-AX-007	21,437
Passed through Tulsa Community College			
Grants to Reduce Sexual Assault, Domestic Violence, Dating Violence, Stalking on Campus	16.525	P2000401	5,713
Passed through City of Tulsa, Department of Grants Administration			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program - City of Tulsa	16.525	133804	<u>41,204</u>
			<u>68,354</u>
Legal Assistance for Victims	16.524		200,539
Elder Grant	16.528		138,142
Disability Grant	16.529		78,354
Transitional Housing Assistance Grant for Victims of Domestic Violence, Stalking, or Sexual Assault	16.805		<u>137,942</u>
Total U.S. Department of Justice			<u><u>\$ 2,584,078</u></u>

Domestic Violence Intervention Services, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Passed through City of Tulsa, Department of Grants Administration Community Development Block Grand - CDBG	14.218	134557	\$ 21,500
Emergency Shelter Grant Project	14.231	E20MC400004	47,704
COVID-19 - Emergency Shelter Grant Project - CARES Act	14.231	13608	96,472
			<u>144,176</u>
			165,676
Rapid Rehousing Program	14.267		<u>57,400</u>
Total U.S. Department of Housing and Urban Development			<u>223,076</u>
U.S. Department of Health and Human Services			
Passed through Oklahoma State Department of Education Family Violence Prevention	93.671	PO - 0499001872	166,230
Family Violence Prevention	93.671	PO - 0499001777	58,917
COVID-19 - Family Violence Prevention - CARES Act	93.671	PO - 0499001898	13,783
			<u>238,930</u>
Passed through Oklahoma State Department of Health and Human Services Education/Prevention Services	93.136	3409022691	<u>45,975</u>
Total U.S. Department of Health and Human Services			<u>284,905</u>
U.S. Department of Agriculture			
Passed through Oklahoma State Department of Education Child and Adult Care Food Program	10.558	ES-72-001	<u>13,281</u>
Total Federal Awards Expended			<u><u>\$ 3,105,340</u></u>

Note A - Basis of Presentation

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

Note B - Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note C - Indirect Cost Rate

The Organization has not elected to use the 10% de minimis cost rate.

Domestic Violence Intervention Services, Inc.
Schedule of Expenditures of State Awards
Year Ended June 30, 2021

<u>State Grantor/Program Title</u>	<u>Contract Number</u>	<u>State Expenditures</u>
Oklahoma State Department of Mental Health		
Child Trauma MH Services	Not Available	\$ 1,356
Service Quality Enhancement	4529061823	7,747
Oklahoma Office of Attorney General:		
Domestic Violence/Sexual Assault Services	499001070	366,692
Tulsa Economic Development Corporation		
Tulsa Reset Grant	Not Available	<u>124,877</u>
Total State Awards Expended		<u><u>\$ 500,672</u></u>

Section I - Summary of Auditor's Results

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Victims of Crime Act	16.575
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

There were no current year financial statement findings.

Section III - Federal Award Findings and Questioned Costs

There were no current year findings applicable to major federal award programs.