



Financial Statements
June 30, 2022 and 2021

**Domestic Violence Intervention
Services, Inc.**

Domestic Violence Intervention Services, Inc.

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June 30, 2022 and 2021

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Domestic Violence Intervention Services, Inc. (the Organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities of the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities of the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our 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 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. In addition, the supplementary schedule of expenditures of state awards on page 29 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 schedule of expenditures of federal awards and the schedule of expenditures of state awards are 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 7, 2022, 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.

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 7, 2022

Domestic Violence Intervention Services, Inc.

Statements of Financial Position

June 30, 2022 and 2021

	2022	2021
Assets		
Current Assets		
Cash and cash equivalents	\$ 766,030	\$ 1,776,021
Accounts receivable	585,857	522,727
Promises to give, net	479,934	486,239
Prepaid expenses and other assets	38,692	15,814
Total current assets	1,870,513	2,800,801
Beneficial Interest in Assets Held by Tulsa Community Foundation	1,284,660	1,517,474
Board Designated Investments	2,136,351	1,631,748
Property and Equipment, net	12,855,414	13,336,755
	\$ 18,146,938	\$ 19,286,778
Liabilities and Net Assets		
Current Liabilities		
Current maturities of equipment note payable	\$ 6,580	\$ 7,546
Accounts payable	118,582	91,384
Accrued expenses	363,894	274,296
Total current liabilities	489,056	373,226
Long-term Liabilities		
Equipment note payable, less current maturities	-	3,293
Total liabilities	489,056	376,519
Net Assets		
Without donor restrictions		
Undesignated	79,325	1,125,007
Board designated for capital investment	836,496	120,171
Board designated endowment funds	2,584,515	3,029,051
Net investment in capital assets	12,848,834	13,325,916
Total net assets without donor restrictions	16,349,170	17,600,145
With donor restrictions	1,308,712	1,310,114
Total net assets	17,657,882	18,910,259
	\$ 18,146,938	\$ 19,286,778

Domestic Violence Intervention Services, Inc.

Statement of Activities
Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Operating Activities			
Revenue, Support, and Gains			
Contributions	\$ 79,874	\$ 952,621	\$ 1,032,495
Grants			
Federal awards	2,864,670	-	2,864,670
State awards	329,946	-	329,946
Other	313,896	821,990	1,135,886
Special events	355,173	-	355,173
Program service fees	125,227	-	125,227
Miscellaneous income	39,842	-	39,842
Net investment return	(447,156)	-	(447,156)
Net assets released from restrictions	1,776,013	(1,776,013)	-
	<u>5,437,485</u>	<u>(1,402)</u>	<u>5,436,083</u>
Expenses			
Program services	5,195,587	-	5,195,587
Management and general	1,028,125	-	1,028,125
Fundraising, including special events of \$94,092	464,748	-	464,748
	<u>6,688,460</u>	<u>-</u>	<u>6,688,460</u>
Change in Net Assets	(1,250,975)	(1,402)	(1,252,377)
Net Assets, Beginning of Year	<u>17,600,145</u>	<u>1,310,114</u>	<u>18,910,259</u>
Net Assets, End of Year	<u>\$ 16,349,170</u>	<u>\$ 1,308,712</u>	<u>\$ 17,657,882</u>

Domestic Violence Intervention Services, Inc.

Statement of Activities
Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
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	35,503	-	35,503
Net investment return	660,613	-	660,613
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 Functional Expenses
Year Ended June 30, 2022

	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	\$ 671,003	\$ 798,734	\$ 583,906	\$ 447,665	\$ 161,830	\$ 104,096	\$ 210,514	\$ 511,269	\$ 3,489,017	\$ 636,428	\$ 15,477	\$ 294,020	\$ 4,434,942
Professional fees	50,882	120,761	54,831	14,946	44,096	2,899	5,531	7,308	301,254	250,873	-	11,168	563,295
Supplies	1,787	10,695	7,776	1,436	143	571	156	822	23,386	11,431	66	664	35,547
Telephone	8,868	9,615	4,551	4,307	1,193	4,004	1,755	3,604	37,897	7,007	-	1,701	46,605
Occupancy	54,744	151,825	3,480	78,773	6,300	23,872	95,812	17,771	432,577	65,831	197	15,894	514,499
Rental and maintenance	9,696	8,411	8,375	9,265	2,632	1,326	3,831	3,070	46,606	1,947	-	2,808	51,361
Printing and publications	7,162	192	293	4,456	2,579	-	292	32	15,006	478	727	2,831	19,042
Conferences, conventions, and meetings	2,256	5,530	9,567	5,712	576	-	5,428	3,334	32,403	1,242	-	264	33,909
Client assistance	9,731	131,039	-	386	5,934	187	112,231	5,062	264,570	160	-	-	264,730
Interest	-	-	-	-	-	-	-	-	-	3,842	-	6,748	10,590
Miscellaneous	5,928	12,455	4,274	5,447	2,158	963	1,762	1,429	34,416	26,295	-	11,147	71,858
Direct fund raising	-	-	-	-	-	-	-	-	-	-	-	94,092	94,092
Total Expenses Before Depreciation	822,057	1,249,257	677,053	572,393	227,441	137,918	437,312	553,701	4,677,132	1,005,534	16,467	441,337	6,140,470
Depreciation	89,526	163,167	-	101,887	18,216	1,159	114,617	29,884	518,455	6,124	-	23,411	547,990
Total Expenses	\$ 911,583	\$ 1,412,424	\$ 677,053	\$ 674,280	\$ 245,657	\$ 139,077	\$ 551,929	\$ 583,585	\$ 5,195,587	\$ 1,011,658	\$ 16,467	\$ 464,748	\$ 6,688,460

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

	Program Services								Supportive Services				Total Expenses
	Outpatient	Residential	Court	Children	Community Relations	Creek County	Transitional Living	Sexual Assault	Total Program Expenses	Management & General	Property Management	Fund Raising	
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.

Statements of Cash Flows

Years Ended June 30, 2022 and 2021

	2022	2021
Operating Activities		
Change in net assets from operations	\$ (1,252,377)	\$ 904,188
Adjustments to reconcile the change in net assets from operations to cash from (used for) operating activities		
Depreciation	547,990	549,933
Net realized and unrealized gains on investments	498,494	(605,927)
Change in assets and liabilities		
Accounts receivable	(63,130)	(107,167)
Promises to give	6,305	22,057
Prepaid expenses and other assets	(22,878)	319
Accounts payable	27,198	36,198
Accrued expenses	89,598	(37,598)
Net Cash from (used for) Operating Activities	(168,800)	762,003
Investing Activities		
Purchase of property and equipment	(66,649)	(21,839)
Purchase of investments	(821,918)	(67,752)
Capital investment fund distribution	30,000	-
Other	21,635	13,772
Net Cash used for Investing Activities	(836,932)	(75,819)
Financing Activities		
Proceeds from issuance of equipment note payable	-	11,239
Payments of principal on equipment note payable	(4,259)	(400)
Net Cash from (used for) Financing Activities	(4,259)	10,839
Net Change in Cash and Cash Equivalents	(1,009,991)	697,023
Cash and Cash Equivalents, Beginning of Year	1,776,021	1,078,998
Cash and Cash Equivalents, End of Year	\$ 766,030	\$ 1,776,021
Supplemental Disclosure of Cash Flow Information		
Interest paid	\$ 10,590	\$ 6,550
Supplemental Disclosure of Non-cash Financing Activity		
Gain on forgiveness PPP loan	\$ -	\$ 495,235

Note 1 - Principal 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

Accounts receivable consist primarily of amounts due under grants. Accounts receivable are short-term, non-interest bearing, and uncollateralized. Allowance for uncollectible accounts receivable is determined based on historical experience, an assessment of economic conditions and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. At June 30, 2022 and 2021, no allowance was required.

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.

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 is 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 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, 2022 and 2021.

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.

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, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The Organization's federal and state contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses.

For the years ended June 30, 2022 and 2021, respectively, revenue received from U.S. Department of Justice for the Crime Victims Assistance grants made up approximately 38% and 59% of federal grant revenues, respectively, and 19% 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 and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for the charitable contribution deduction, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, such entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. The Organization determined that it 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 the Organization 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, 2022 and 2021, the Organization had cash and cash equivalents in excess of FDIC limits of approximately \$806,000 and \$1,552,000. To date, no losses have been experienced in any of these accounts. 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 7, 2022, 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, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 766,030	\$ 1,776,021
Accounts receivable	585,857	522,727
Promises to give, net	<u>479,934</u>	<u>486,239</u>
	<u>\$ 1,831,821</u>	<u>\$ 2,784,987</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 \$2,584,515 and \$3,029,051 as of June 30, 2022 and 2021, 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 \$836,496 and \$120,171 at June 30, 2022 and 2021, 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, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Within one year	\$ 474,175	\$ 474,175
In one to five years	<u>7,491</u>	<u>14,991</u>
	481,666	489,166
Less discount to net present value at 5%	(375)	(1,172)
Less allowance for uncollectible promises to give	<u>(1,357)</u>	<u>(1,755)</u>
Net unconditional promises to give	<u>\$ 479,934</u>	<u>\$ 486,239</u>

As of June 30, 2022 and 2021, respectively, the Tulsa Area United Way makes up approximately 98% and 97% of the promises to give and approximately 92% and 90% of total contributions revenue for the years then ended.

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 \$73,000 and \$87,000 as of June 30, 2022 and 2021, respectively.

The composition of the Fund, by asset class, at June 30, 2022 and 2021, is as follows:

	2022	2021
Pooled Funds – Large Cap	44%	45%
Pooled Funds - Small/Mid Cap	15%	18%
Pooled Funds – Fixed Income	32%	29%
Pooled Funds – International	2%	3%
Other	7%	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, 2022 and 2021

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, 2022 and 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>June 30, 2022</u>				
Board designated investments				
Money market funds	\$ 96,836	\$ -	\$ -	\$ 96,836
Mutual funds				
Fixed income	1,115,886	-	-	1,115,886
Equities - domestic	792,939	-	-	792,939
Equities - international	130,690	-	-	130,690
Beneficial interest in assets held by the TCF	-	-	1,284,660	1,284,660
	<u>\$ 2,136,351</u>	<u>\$ -</u>	<u>\$ 1,284,660</u>	<u>\$ 3,421,011</u>
<u>June 30, 2021</u>				
Board designated 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>

Domestic Violence Intervention Services, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

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, 2022 and 2021:

	2022	2021
Balance, Beginning of Year	\$ 1,517,474	\$ 1,181,639
Change in Value of Beneficial Assets Held by Tulsa Community Foundation, Included in Net Investment Return		
Interest and dividend income	22,807	32,025
Net realized gains and losses	123,112	86,728
Investment management fees	(14,169)	(6,975)
Change in unrealized gains and losses	(364,564)	224,057
Net Investment Return	(232,814)	335,835
Balance, End of Year	\$ 1,284,660	\$ 1,517,474

Note 6 - Property and Equipment

Property and equipment consists of the following at June 30, 2022 and 2021:

	Useful Lives	2022	2021
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	73,584	65,704
Office equipment and computer software	3 – 10 years	445,903	399,134
Vehicles	5 years	31,700	19,700
Total property and equipment		16,658,109	16,591,460
Less accumulated depreciation		(3,802,695)	(3,254,705)
Net property and equipment		\$ 12,855,414	\$ 13,336,755

Note 7 - Line of Credit

The Organization has a \$400,000 line of credit agreement with a bank collateralized by all accounts and general intangibles of the Organization. Borrowings under the line bear interest at the BOKF National Prime Rate plus 0.5%, subject to a rate floor (6.00% at June 30, 2022). Accrued interest and principal are due at maturity (February 2023). As of June 30, 2022 and 2021, 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, 2021. 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.

The Organization may be audited by the SBA for a period of up to six years after the date it was forgiven to determine whether the Organization met the qualifications for the loan.

Note 9 - Net Assets with Donor Restrictions

Net assets with donor restrictions at June 30, 2022 and 2021, consist of:

	<u>2022</u>	<u>2021</u>
Subject to expenditure for a specified purpose		
Shelter services	\$ 269,169	\$ 127,065
Children's services	167,854	369,143
Survivors of sexual assault	63,293	52,456
Transitional housing	-	50,016
Legal advocacy	72,360	36,750
Victims of Crime Assistance	-	102,000
Other	232,464	111,684
	<u>805,140</u>	<u>849,114</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>503,572</u>	<u>461,000</u>
Total net assets with donor restrictions	<u>\$ 1,308,712</u>	<u>\$ 1,310,114</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 \$1,776,013 and \$2,021,980 during the years ended June 30, 2022 and 2021, 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, 2022 and 2021, there were no donor-restricted endowment funds recorded by the Organization.

As of June 30, 2022 and 2021, endowment net asset composition by type of fund is as follows:

	<u>2022</u>	<u>2021</u>
Board designated endowment funds without donor restrictions		
Beneficial interest in assets held by TCF	\$ 1,284,660	\$ 1,517,474
Board designated investments - quasi-endowment	<u>1,299,855</u>	<u>1,511,577</u>
	<u>\$ 2,584,515</u>	<u>\$ 3,029,051</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 reduce 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.

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.

Domestic Violence Intervention Services, Inc.

Notes to Financial Statements

June 30, 2022 and 2021

Changes in Endowment net assets for the years ended June 30, 2022 and 2021, are as follows:

	2022	2021
Board designated endowment funds without donor restrictions		
Endowment net assets, beginning of year	\$ 3,029,051	\$ 2,368,438
Investment return, net	(444,536)	660,613
Endowment net assets, end of year	\$ 2,584,515	\$ 3,029,051

Note 11 - Employee Benefit Plan

The Organization sponsors a 401(k) profit-sharing plan (the 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 \$57,000 and \$60,000 for the years ended June 30, 2022 and 2021, respectively. Contributions are based on a percentage of participants' compensation, and additional contributions 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, 2022, 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 7, 2022.

Report on 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 opinion 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 or significant deficiencies may exist that were not identified.

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

Tulsa, Oklahoma
December 7, 2022



Independent Auditor's Report on Compliance for Its Major Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

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

Report on Compliance for Its Major Federal Program

Opinion on 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 the Organization's major federal program for the year ended June 30, 2022. 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.

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, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

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

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

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



Tulsa, Oklahoma
December 7, 2022

Domestic Violence Intervention Services, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures
U.S. Department of Justice			
Passed through State of Oklahoma, District Attorneys Council			
Victims of Crime Act - Court Advocacy	16.575	2021-VOCA-DVIS-029	\$ 207,409
Victims of Crime Act - Court Advocacy	16.575	2020-VOCA-DVIS-184	104,469
Victims of Crime Act - Outpatient/Sexual Assault	16.575	2021-VOCA-DVIS-027	368,810
Victims of Crime Act - Outpatient/Sexual Assault	16.575	2020-VOCA-DVIS-106	139,848
Victims of Crime Act - Shelter	16.575	2021-VOCA-DVIS-028	186,006
Victims of Crime Act - Shelter	16.575	2020-VOCA-DVIS-185	89,356
			<u>1,095,898</u>
Violence Against Women Grants	16.588	2022/23-VAWA-DVIS-00069	15,616
Violence Against Women Grants	16.588	2020/21-VAWA-DVIS-00032	14,922
			<u>30,538</u>
Sexual Assault Services	16.017	2022/23-SASP-DVIS-014	30,828
Sexual Assault Services	16.017	2020/21-SASP-DVIS-008	27,726
			<u>58,554</u>
			<u>1,184,990</u>
Passed through City of Tulsa, Department of Grants Administration			
Grants to Reduce Sexual Assault, Domestic Violence, Dating Violence, and Stalking on Campus	16.525	133804	48,199
Passed through the University of Tulsa			
Grants to Reduce Sexual Assault, Domestic Violence, Dating Violence, and Stalking on Campus	16.525	2016-WS-AX-007	47,941
			<u>96,140</u>
Legal Assistance for Victims	16.524	15JOVW-21-GG-00357-LEGA	54,096
Legal Assistance for Victims	16.524	2018-WL-AX-0023	88,415
			142,511
Elder Grant	16.528	2015-EW-AX-K002	61,665
Disability Grant	16.529	2018-FW-AX-K005	69,198
Transitional Housing Assistance Grant for Victims of Domestic Violence, Stalking, or Sexual Assault	16.736	2015-WH-AX-0019	138,435
			<u>1,692,939</u>
Total U.S. Department of Justice			<u>1,692,939</u>

Domestic Violence Intervention Services, Inc.
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures
U.S. Department of Housing and Urban Development			
Passed through City of Tulsa, Department of Grants Administration			
CDBG - Entitlement Grants Cluster	14.218	B-21-MC-40-0004	\$ 33,191
CDBG - Entitlement Grants Cluster - Crisis Housing Specialist	14.218	B-20-MW-40-0004	<u>22,541</u>
			<u>55,732</u>
Emergency Shelter Grant Project	14.231	E21MC400004	45,272
COVID - Emergency Shelter Grant	14.231	13608	196,718
Pass through Oklahoma Department of Commerce			
COVID - Emergency Solution Grant Program - CV	14.231	ESG-CR2-2020-DVIS-00037	<u>343,945</u>
			<u>585,935</u>
Rapid Rehousing Program	14.267	OK0154D6I011900	<u>161,582</u>
			<u>803,249</u>
Total U.S. Department of Housing and Urban Development			
U.S. Department of Health and Human Services			
Passed through Oklahoma State Department of Education			
Family Violence Prevention - Underserved	93.671	PO - 0499001862	36,952
COVID - Family Violence Prevention - ARP Funding Tier 1	93.671	PO - 0499002258	14,863
COVID - Family Violence Prevention - ARP Funding Tier 2	93.671	PO - 0499002225	9,758
COVID - Family Violence Prevention - ARP Sexual Assault	93.671	Not Available	15,752
Family Violence Prevention - OAG	93.671	PO - 0499001989	<u>210,723</u>
			<u>288,048</u>
Passed through Oklahoma State Department of Health and Human Services			
Education/Prevention Services	93.136	3409022691	<u>33,969</u>
			<u>322,017</u>
Total U.S. Department of Health and Human Services			
U.S. Department of the Treasury			
Passed through City of Tulsa, Department of Grants Administration			
COVID - Coronavirus State and Local Fiscal Recovery Funds	21.027	SLT-1498	<u>36,172</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>10,293</u>
			<u>\$ 2,864,670</u>
Total Federal Awards Expended			

Note 1 - 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, 2022. 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 2 - 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 in 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 3 - 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, 2022

<u>State Grantor/Program Title</u>	<u>Contract Number</u>	<u>State Expenditures</u>
Oklahoma State Department of Mental Health Service Quality Enhancement	4529061823	\$ 7,747
Oklahoma Office of Attorney General Domestic Violence/Sexual Assault Services	499001872	<u>322,199</u>
Total State Awards Expended		<u><u>\$ 329,946</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(a)	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 the major federal award program.